

*

UMASS/AMHERST

*



312066 0284 1741 9



[REDACTED]

[REDACTED]

[REDACTED]



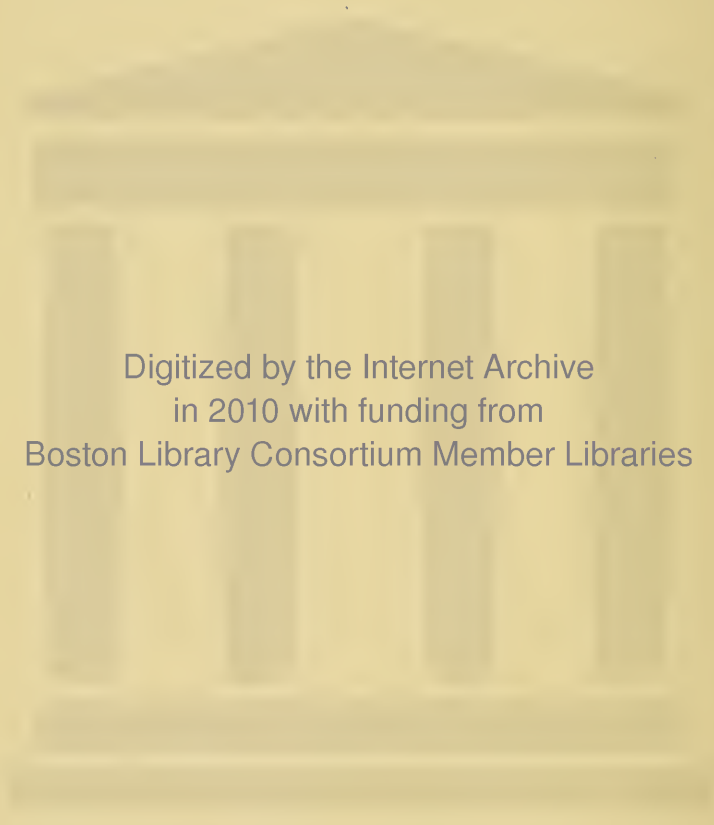
[REDACTED]

State of Massachusetts

DOCUMENTS COLLECTION
UNIVERSITY OF TORONTO
LIBRARY

RECEIVED

DOCUMENTS
COLLECTION



Digitized by the Internet Archive
in 2010 with funding from
Boston Library Consortium Member Libraries

TWENTY-THIRD ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF THE
Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1907, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1907.



BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1908.

APPROVED BY
THE STATE BOARD OF PUBLICATION.

THE STATE BOARD OF PUBLICATION
HAS APPROVED THIS BOOK FOR
USE IN THE SCHOOLS OF THE STATE
OF TEXAS

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its twenty-third annual report.

The Board has now under its supervision one hundred and forty-three companies, and the gas and electric light plants of twenty-one towns and three cities. Fifty of the companies are engaged in the supply of gas only, sixty-eight supply only electricity and twenty-five supply both gas and electric light. Of the municipalities, four have plants for the supply of both gas and electricity; the others supply only electricity.

The following table gives the names of companies chartered under the general law during the year 1907, with gas or electric lighting powers, with the location and the amount of capital of each, as stated in their charters:—

Easthampton Electric Company, Easthampton,	. . . . .	\$50,000
Connecticut River Power Company, Amherst,	. . . . .	50,000
Norwood Gas Company, Norwood,	. . . . .	100,000
Consumers Electric Company, Boston,	. . . . .	5,000
Westfield River Power and Light Company, Russell,	. . . . .	60,000
Ware Gas Light Company, Ware,	. . . . .	15,000

None of these companies have yet applied to this Board for approval of an issue of stock.

The Connecticut River Power Company is organized for the purpose of "buying, generating, manufacturing, transmitting, selling and in every fashion dealing in electricity for power, and in general engaging in and conducting the business of an electric power company within the Commonwealth."

The purpose of the Consumers' Electric Company is declared to be "manufacturing, transmitting and selling heat, power and electricity, and owning and controlling stocks and securities of other companies engaged in a similar business."

The Westfield River Power and Light Company is chartered for "developing water power for the production of electricity,

and of carrying on a general manufacturing business, including all powers implied thereby and incidental thereto, and the transaction of any other business permitted under the general corporation laws of the said Commonwealth of Massachusetts under which the said corporation is to be organized."

This report contains for the first time data relative to the plant and business of J. D. and Eugene T. Bridges, co-partners, as J. D. Bridges & Co., engaged in the supply of electric light in the town of South Deerfield; also of the plant of Victor H. Nickerson, who is engaged in the supply of acetylene gas in the town of Hyannis.

The Greene Electric Light, Power and Manufacturing Company, supplying electricity in the town of Ashburnham, ceased to do business on March 4, and in the following month surrendered its property and franchises to the holders of its bonds.

The Stockbridge Lighting Company was organized in 1906 for the purpose of supplying electric light, and began the sale of electricity for commercial lighting in the town of Stockbridge in August.

The Rawson Light and Power Company, for several years engaged in the supply of electric light and power in the town of Leicester, sold and transferred its property to the Worcester Electric Light Company on October 1. Since that date the purchasing company, having acquired the necessary privileges from the local authorities, has been engaged in the supply of electric light in that town.

Acting under authority of chapter 440 of the Acts of the year 1907, approved May 22, the Southbridge Gas and Electric Company transferred all its property and business to the Webster Electric Company on July 17. This company, having changed its name to the Webster and Southbridge Gas and Electric Company, has since the date named continued to supply gas and electricity in both of the towns named.

HYDRO-ELECTRIC COMPANIES.

So much progress has been made in the solution of the various problems incidental to the transmission of large volumes of electric energy over long distances that large sums of money

have been expended in the development of water powers in a number of States for the generating of electricity and its transmission to a distant point, there to be used for the supply of electric light or of power in units of large size. Enterprises of this character are obviously attracted to places where the streams are of considerable size and most regular in their flow. As yet there has been no important development of this kind in this State, but conditions in this respect appear to be rapidly changing.

In 1904 the Turners Falls Company, theretofore essentially a water power company, was authorized to generate, sell and distribute electricity, and has since utilized its water power to a certain extent for that purpose. In January, 1907, the Connecticut River Power Company was chartered under the general law for the purpose of "generating, manufacturing, transmitting, selling and in every fashion dealing in electricity for power, and in general engaging in and conducting the business of an electric power company within the Commonwealth."

A corporation, created by special legislative acts in the States of New Hampshire and Vermont as the Connecticut River Power Company, but having, as we understand, no commercial relations with the Massachusetts company of the same name, is now investing a large sum of money in the development of a water power on the Connecticut River but a few miles north of the Massachusetts line. The avowed purpose of this company is to generate electricity and to sell and distribute the same for power purposes. There is every reason to believe that the most attractive and principal market for this power will be within this Commonwealth. A company will doubtless be organized under the general law in this State for distributing and selling power from this concern.

Any effort to make cheap power available to manufacturers in this State is one which should be welcomed and encouraged in every way consistent with the general public interest. Although a company may be organized for the supply of electric power only, yet, owing to the fact that electric light is only one form or manifestation of electric energy or power, and that, such energy or power may with great facility be made to appear

as light, such a company may in fact, and possibly unintentionally, become virtually engaged in the business of furnishing electricity for light as well as power. In any event, it is likely to occupy to a greater or less extent the public streets and highways for the successful and economical construction of its lines, resembling in this and many other respects companies avowedly engaged in the manufacture and sale of electricity for light and power.

Under the existing provisions of law the local authorities in granting locations in the public streets for electric lines are given no express authority to impose conditions or limitations upon their grant. The appeal to this Board from their decision where a company, corporation or person is engaged in the manufacture or sale of electric light gives to this Board no greater authority to impose conditions or limitations upon the grant of a location than is possessed by the local authorities in the first instance.

What has been stated suggests that the time may have now arrived to consider what additional regulations, conditions or restrictions the public interest may require respecting the large authority likely to be exercised by such companies organized under the general law to sell only electric power, and by whom they may be determined and imposed, unless such regulations are to be expressly defined and required by statute.

ELECTRIC METER TESTING.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, has been continued with the same regulations and the same expert assistance as heretofore. In the six months of 1901 during which the law was in force, six meters were inspected; seven were inspected during the year 1902, twenty-nine in 1903, sixty-seven in 1904, fifty in 1905, thirty-six in 1906, and in 1907, to November 30, twenty-nine. The results of the inspections in 1907 are shown in the following table: —

INSPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
201, ¹	5	—	—	—	—	—	—
202,	5	—	—	—	—	—	1.4 ²
205,	5	.3	—	.7	—	—	1.1
214,	5	—	5.0	—	4.1	—	2.9
216,	5	—	—	—	—	1.7 ²	—
196,	10	—	.3	—	.8	.6	—
197,	10	4.0	—	3.3	—	3.6	—
200,	10	—	—	—	—	—	9.5 ²
206, ¹	10	—	—	—	—	—	—
208,	10	—	2.2	—	1.7	—	1.6
209,	10	—	2.7	—	.4	.2	—
211,	10	5.8	—	2.5	—	1.5	—
219,	10	—	1.5	—	.5	—	.1
226,	10	1.4	—	1.8	—	1.2	—
213,	15	—	—	—	—	—	.2 ²
215,	15	—	—	—	—	1.2 ²	—
218,	15	3.1	—	1.4	—	.1	—
221,	15	—	2.5	—	1.1	—	.8
199,	20	12.2	—	9.3	—	11.8	—
223,	20	3.8	—	4.0	—	3.1	—
203,	25	—	9.8	—	3.4	.5	—
207,	25	5.6	—	5.8	—	5.5	—
210,	25	.7	—	1.7	—	4.1	—
217,	25	—	.8	1.0	—	.9	—
220,	25	—	.9	—	.9	.4	—
222,	25	5.1	—	5.9	—	4.7	—
224,	40	—	1.8	—	3.2	—	2.8
225,	50	5.2	—	4.9	—	6.2	—
204,	100	.6	—	1.1	—	1.0	—
212,	100	.9	—	—	.1	—	1.6
198,	200	—	—	—	—	—	1.2 ³

¹ Order cancelled. ² Power meter. ³ Power meter for mixed load of light and power.

Data respecting this work is given for the eleven months from January 1 to November 30, to correspond with the change in the fiscal year of the State, as now fixed by law. During the period named the fees received from applicants for meters examined amounted to \$64, all of which has been paid to the Treasurer of the Commonwealth. There was paid to the inspector for his services and expenses \$245.19, being \$181.19 above the amount received for fees. The Board has collected from two companies and from one municipality, in accordance with section 36 of chapter 121 of the Revised Laws, and returned to the applicants \$6.50 for inspections Nos. 199, 207 and 211. Inspections Nos. 203, 204, 208, 214, 219, 220, 222, 223 and 224 were made upon the request and at the initial expense of the companies.

GAS AND GAS METER INSPECTION.

Gas Inspection.

No change has been made during the year in the statutory requirements or the regulations of the Board with respect to the standards and methods of conducting examinations for candle-power and for impurities. The law requires that the gas shall not give less light than sixteen standard English candles, and contain not more than 20 grains of sulphur or 10 grains of ammonia per hundred cubic feet, and no sulphuretted hydrogen. In accordance with the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the D, E and F sizes old-style and F size new-style Sugg's London Argand burner, these having been found most suitable for coal gas, low candle-power water gas and mixed gases; while for the higher candle-power water gas and oil gas the Sugg's table-top tip open burner and a small iron tip open burner have been used.

There were 977 inspections made during the year, including those of gas supplied by municipal plants. Of this number, 272 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the companies are divided into four classes, those having five inspections or more during the year, those having less than five, the oil-gas companies and the acetylene gas companies. In the ammonia column, 1. — means that the gas did not contain as much as one grain.

Companies having Five or More Inspections.

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Arlington,	5	16.62	18.3	14.8	14.60	4.32
Attleborough,	7	17.36	18.4	15.7	15.40	1. —
Beverly,	8	16.78	17.8	15.1	13.94	7.44
Boston,	104	18.61	22.8	16.1	9.84	1. —
Brockton,	22	17.31	19.3	14.7	14.89	1. —
Cambridge,	52	18.45	21.1	17.3	14.52	1. —
Charlestown,	35	17.24	18.8	16.0	15.96	1.59
Chelsea,	16	18.15	19.0	17.4	11.09	1. —
Chicopee,	6	18.93	20.1	18.1	13.02	1. —
Dedham,	7	18.96	20.9	18.0	7.45	1. —
East Boston,	17	17.76	19.4	16.0	16.17	1. —
Fall River,	52	20.43	23.3	17.7	8.63	1. —
Fitchburg,	10	17.62	19.4	16.5	13.37	4.90
Gloucester,	10	17.93	19.4	16.5	16.46	1. —
Haverhill,	31	20.28	22.9	17.1	8.36	1. —
Holyoke, ¹	23	18.15	20.5	15.3	16.30	1. —
Lawrence,	52	18.39	19.7	16.6	13.10	1. —
Lowell,	52	17.93	19.4	16.1	14.37	1. —
Lynn,	52	18.79	20.8	16.8	14.16	1. —
Malden,	33	20.61	23.9	18.7	9.20	1. —
Marlborough,	6	16.31	17.4	15.1	13.56	4.08
New Bedford,	36	18.00	19.9	16.8	13.92	1. —
Newburyport,	6	16.60	17.3	16.1	14.45	1.10
Newton,	32	18.33	20.3	17.0	10.50	1. —
North Adams,	12	17.57	21.0	15.2	15.10	1. —
Northampton,	9	17.21	19.2	14.9	13.97	1.03
North Attleborough,	6	17.18	17.7	16.8	13.40	2.80
Pittsfield,	14	18.29	21.3	14.6	12.42	.93
Salem,	19	17.27	18.8	15.4	13.72	4.63
Springfield,	52	17.94	22.4	16.3	13.92	1. —
Suburban,	8	17.59	18.4	17.0	15.98	1. —
Taunton,	15	17.27	18.7	13.2	14.41	1. —
Wakefield, ¹	5	16.78	17.4	16.0	14.42	3.82
Waltham,	14	18.43	19.5	17.5	9.66	1. —
Webster,	5	22.76	27.8	20.2	6.24	1. —
Westfield, ¹	5	17.52	18.4	17.0	7.40	.88
Worcester,	52	18.53	20.2	17.4	14.14	1. —

¹ Municipal plant.*Companies having Less than Five Inspections.*

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	3	17.90	18.3	17.3	17.90	1. —
Amesbury,	4	16.60	18.8	14.5	7.60	1. —
Athol,	3	21.72	22.5	20.9	7.83	1. —
Citizens' (Nantucket),	2	17.85	18.5	17.2	8.95	1. —

Companies having Less than Five Inspections — Concluded.

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Citizens' (Quincy),	4	20.25	21.8	19.1	12.05	1.—
Clinton,	4	17.05	19.2	15.0	14.73	1.—
Danvers,	2	17.10	18.2	16.0	12.10	4.55
Easthampton,	3	16.97	18.6	16.0	11.83	3.00
Framingham,	4	14.85	16.8	12.5	11.10	1.—
Gardner,	3	22.90	24.7	21.2	8.90	1.—
Greenfield,	3	17.63	22.2	15.0	10.70	8.20
Ipswich,	2	18.50	24.6	12.4	5.45	1.—
Leominster,	4	20.83	22.1	20.0	7.60	1.—
Marblehead,	2	17.00	17.1	16.9	11.15	1.—
Milford,	4	17.23	18.2	16.3	10.67	13.40
Natick,	3	16.07	17.4	14.3	13.46	1.90
Norwood,	4	17.02	19.4	14.8	10.33	1.—
People's (Stoneham),	2	16.40	16.5	16.3	16.60	7.25
Plymouth,	3	17.17	18.0	16.5	11.47	1.67
Spencer,	4	22.25	22.6	21.8	6.30	1.—
Ware,	4	16.87	18.0	16.4	21.18	1.45
Williamstown,	2	17.10	17.1	17.1	13.15	1.—
Woburn,	4	17.68	18.0	17.1	11.78	1.—
Worcester County,	2	21.45	22.0	20.9	8.55	1.—

Oil Gas.

COMPANY.	Number of Inspections made.	Candle-power.
Amherst,	2	31.60
Lexington,	2	28.45
Middleborough, ¹	2	25.15
Stoughton,	2	48.90

Acetylene Gas.

Marion,	2	155.80
Vineyard Haven,	2	202.05

¹ Municipal plant.

The following tables exhibit the instances in which the gas of the several companies has been found upon inspection not to be within the requirements of the statute: —

Deficient Candle-power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of Inspections.	Candle-power.	Date.
Amesbury,	4	14.5	Nov. 19
Arlington,	5	14.8	Feb. 12
Arlington,	—	15.1	May 21
Attleborough,	7	15.7	July 11
Beverly,	8	15.8	Oct. 26
Beverly,	—	15.1	Nov. 30
Brockton,	22	14.9	Jan. 10
Brockton,	—	14.8	May 9
Brockton,	—	14.7	Aug. 16
Clinton,	4	15.0	March 8
Clinton,	—	15.4	Oct. 11
Framingham,	4	12.5	March 14
Framingham,	—	14.5	Oct. 24
Framingham,	—	15.6	Nov. 23
Greenfield,	3	15.0	June 14
Greenfield,	—	15.7	Oct. 11
Holyoke, ¹	22	15.3	Dec. 20
Ipswich,	2	12.4	July 2
Marlborough,	6	15.1	May 10
Marlborough,	—	15.1	Sept. 18
Natick,	3	14.3	Dec. 16
North Adams,	12	15.2	Nov. 15
Northampton,	9	15.5	Jan. 10
Northampton,	—	14.9	Sept. 6
Norwood,	4	15.6	March 6
Norwood,	—	14.8	Dec. 31
Pittsfield,	14	14.6	June 28
Salem,	19	15.4	Jan. 24
Salem,	—	15.8	Oct. 11
Salem,	—	15.8	Oct. 26
Taunton,	15	14.6	Feb. 28

¹ Municipal plant.*Sulphur in Grains per 100 Cubic Feet.*

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Adams,	3	21.9	Dec. 5
Arlington,	5	20.6	Feb. 12
Attleborough,	7	20.3	Feb. 14
Beverly,	8	22.0	Nov. 14
Brockton,	22	21.9	Feb. 7
Brockton,	—	20.4	May 9
Brockton,	—	24.2	Dec. 13
Cambridge,	52	20.2	Jan. 31
Cambridge,	—	21.6	Feb. 23
Cambridge,	—	22.2	Dec. 6
Charlestown,	35	25.7	Feb. 16
Charlestown,	—	21.9	Feb. 28
Charlestown,	—	20.8	March 14
Charlestown,	—	20.2	Sept. 20

Sulphur in Grains per 100 Cubic Feet — Concluded.

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Charlestown,	—	20.6	Dec. 7
Charlestown,	—	20.3	Dec. 27
Clinton,	4	20.5	March 8
East Boston,	17	25.7	Feb. 15
East Boston,	—	25.2	April 4
Easthampton,	3	20.4	Dec. 5
Fitchburg,	10	20.5	Dec. 12
Gloucester,	10	22.2	May 23
Gloucester,	—	20.1	July 30
Holyoke, ¹	23	22.0	Oct. 24
Holyoke,	—	21.9	Nov. 14
Holyoke,	—	22.4	Dec. 20
Holyoke,	—	26.6	Dec. 27
Lawrence,	52	22.4	Jan. 4
Lowell,	52	21.5	Sept. 4
Lowell,	—	20.3	Sept. 18
Lynn,	52	23.2	April 16
Lynn,	—	21.3	June 4
New Bedford,	36	22.1	Dec. 5
North Adams,	12	22.8	Dec. 18
Northampton,	9	20.6	Nov. 8
Northampton,	—	21.9	Dec. 12
Salem,	19	24.2	Feb. 15
Springfield,	52	23.3	Jan. 24
Springfield,	—	21.1	March 28
People's (Stoneham),	2	21.1	Oct. 17
Suburban,	8	20.3	March 23
Taunton,	15	24.2	Sept. 20
Wakefield, ¹	5	21.6	Nov. 9
Ware,	4	30.7	April 11
Ware,	—	23.3	June 26
Worcester,	52	22.8	Dec. 20

¹ Municipal plant.*Ammonia in Grains per 100 Cubic Feet.*

[Legal standard, 10 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Arlington,	5	10.8	May 21
Beverly,	8	22.7	March 13
Beverly,	—	12.7	Sept. 26
Charlestown,	35	15.7	Jan. 9
Greenfield,	3	23.0	June 14
Milford,	4	21.2	March 13
Milford,	—	29.4	July 11
North Attleborough,	6	12.3	July 11
Salem,	19	12.2	July 23

Sulphuretted Hydrogen Present.

[Legal standard, none allowed.]

COMPANY.	Total Number of Inspections.	Date.
Cambridge,	52	Nov. 13
Fall River,	52	July 19
Fall River,	—	Dec. 5
Framingham,	4	Dec. 23
Gardner,	3	Dec. 17
Ipswich,	2	July 2
Ipswich,	—	Dec. 3
Malden,	33	Jan. 11
Malden,	—	March 2
Malden,	—	March 12
Malden,	—	Sept. 27
Malden,	—	Oct. 8
Middleborough, ¹	2	Oct. 25
Middleborough,	—	Dec. 24
Northampton,	9	Dec. 12
Spencer,	4	April 10
Stoughton,	2	Dec. 30
Webster,	3	April 12
Webster,	—	Dec. 26

¹ Municipal plant.

The following analyses were made during the year:—

Endiometric Analyses.

	Candle- power.	Illumi- nants.	Marsh Gas.	Hydrogen.	Carbonic Oxide.	Nitrogen.	Oxygen.	Carbonic Acid.
Newton,	17.2	9.24	21.70	42.92	23.42	.55	—	2.17
Everett station Boston Con- solidated Gas Company holder, inlet,	18.75	6.16	41.70	37.65	5.13	9.26	—	.10
Everett station Boston Con- solidated Gas Company holder, outlet,	18.84	5.62	42.27	39.56	4.44	8.00	—	.11

A study of the inspections of the companies made during the five years from 1903 to 1907, inclusive, shows the following facts:—

	1903.	1904.	1905.	1906.	1907.
Number of inspections made,	951	1,018	979	916	977
Number of companies subject to inspection,	71	71	72	67	67
Number of companies showing deficiency in candle-power,	37	35	19	22	18
Highest candle-power, not including oil-gas and acetylene gas companies, . .	26.7	25.1	27.8	31.2	27.8
Lowest candle-power, not including oil-gas and acetylene gas companies, . .	12.4	11.1	12.1	12.9	12.4
Average candle-power, not including oil-gas and acetylene gas companies, . .	17.91	17.68	18.46	18.19	18.14
Average candle-powers:—					
Coal gas, 26 companies,	16.45	16.24	17.15	16.79	17.01
Water gas, 11 companies,	21.06	20.33	21.45	21.18	20.61
Mixed coal and water gas, 24 companies,	18.76	17.88	18.40	18.05	18.23
Number of companies showing sulphuretted hydrogen,	20	9	16	13	10
Number of companies showing excess of sulphur,	28	25	21	19	27
Number of companies showing excess of ammonia,	9	4	6	3	7
Largest amount of sulphur,	33.7	30.4	30.9	27.2	30.7
Smallest amount of sulphur,	1.5	2.7	2.0	3.8	3.7
Average amount of sulphur,	13.0	12.36	12.05	12.53	12.29
Largest amount of ammonia,	30.0	52.6	67.7	15.9	29.4
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	2.02	1.90	1.86	1.37	1.83

Oil-gas companies:—

	1903.	1904.	1905.	1906.	1907.
Highest candle-power,	50.8	41.9	57.6	56.0	49.1
Lowest candle-power,	22.3	16.8	20.3	22.1	23.9
Average candle-power,	34.72	30.44	35.86	35.27	33.53
Number showing sulphuretted hydrogen,	3	2	3	3	1

Gas Meter Inspection.

From Jan. 1 to Nov. 30, 1907, inclusive, there were 59,475 meters inspected, as compared with 61,034 during the entire calendar year of 1906. The period for 1907 closed with No-

vember 30, to correspond with the fiscal year of the State, as now fixed by law. Meters which pass inspection are stamped with a brass badge and a wax seal, which give the inspection number and date. These are so placed that the rate of registration cannot be changed unless both are mutilated. Whenever meters are opened for any purpose, they must be again tested and sealed before being placed in use by the company. Of the meters examined in 1907, 356 were known as complaint meters, the others being new or recently repaired; 26,391 were known as pre-payment meters. The following table exhibits a comparison of the number inspected during five years: —

	1903.	1904.	1905.	1906.	1907.
Complaint meters,	1,200	1,215	758	424	356 ¹
Total number,	42,518	45,894	52,030	61,034	59,475 ¹

¹ For eleven months.

Four meter provers and fourteen experimental wet meters for photometric use were calibrated during the year.

Complaint Meters.

Of complaint meters, 356 were inspected during the eleven months of 1907, as compared with 424 in the calendar year 1906. Of these, 2 would pass gas but would not register. The average error of the remaining 354 meters was 1.64 per cent. fast; 177, or 50 per cent., were fast, the average error being 4.46 per cent.; 29, or 8.19 per cent., were slow, the average error being 7.74 per cent.; 148, or 41.81 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow. Of the fast meters, 138 registered between 2 and 5 per cent. fast, 36 between 5 and 10 per cent. and 3 between 10 and 15 per cent. Of the slow meters, 18 registered between 2 and 5 per cent. slow, 8 between 5 and 10 per cent., 1 was 17 per cent. slow, 1, 30 per cent., and 1, 45 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the eleven months ending Nov. 30, 1907: —

Number of Each Size, and Fees for testing Meters.

Number.	Size.	Fees.
1,	2 lights,	} at 25 cents, . . . \$13,883 75
25,831,	3 lights,	
29,703,	5 lights,	
2,652,	10 lights,	} at 30 cents, . . . 1,140 00
699,	20 lights,	
275,	30 lights,	
14,	45 lights,	
134,	50 lights,	} at 50 cents, . . . 42 50
26,	60 lights,	
33,	80 lights,	
52,	100 lights,	} at 90 cents, . . . 19 80
22,	150 lights,	
9,	200 lights,	at \$1.25, . . . 11 25
8,	250 lights,	at \$1.50, . . . 12 00
13,	300 lights,	at \$1.70, . . . 22 10
3,	500 lights,	at \$2.50, . . . 7 50
59,475		<hr/> \$15,138 90

OPERATING ACCOUNT.

Income, 59,475 meters,	\$15,138 90
Expenses, including salaries of gas and gas meter inspectors,	11,133 54
Balance,	<hr/> \$4,005 36

CASH ACCOUNT.

Received for meters tested,	\$15,138 90
Paid Treasurer in quarterly payments:—	
March,	\$4,160 10
June,	3,914 85
September,	4,164 15
November,	2,899 80
	<hr/> \$15,138 90

PETITIONS OF THE GREENFIELD AND TAUNTON GAS LIGHT COMPANIES.

The gas companies at Greenfield and Taunton have during the year taken advantage of the respective legislative acts amending their charters, so as, with the approval of this Board, to enlarge the territory in which each may carry on its business. Upon the separate petitions by these companies, such action appearing to be consistent with the public interest, the Board passed the following orders:—

Whereas, By chapter 124 of the Acts of the current year the Greenfield Gas Light Company is authorized, upon the consent of the selectmen of the town of Montague and by the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in the town of Montague; and

Whereas, It appears that the consent of the board of selectmen of the town of Montague has been given; it is hereby —

Ordered, That the consent of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Greenfield Gas Light Company to carry on the business of furnishing gas for heat, light and power in said town of Montague. (May 27.)

Whereas, By chapter 126 of the Acts of the current year the Taunton Gas Light Company was authorized, upon the approval of the selectmen of the town of Dighton and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in the town of Dighton; and

Whereas, It appears that the approval of the selectmen of the town of Dighton has been given; it is hereby —

Ordered, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Taunton Gas Light Company to carry on the business of furnishing gas for heat, light and power in said town of Dighton. (July 1.)

BOSTON CONSOLIDATED GAS COMPANY.

Debt Payments from the Sale of Real Estate.

Section 7 of chapter 417 of the Acts of the year 1903, which is the charter of the Boston Consolidated Gas Company, provides that “if in the conduct of its business said Boston Consolidated Gas Company shall deem it advisable to sell and convey any real estate conveyed to it for the purposes of this act or if any part of such real estate shall hereafter be taken in the exercise of the right of eminent domain, the proceeds of such sale or sales or condemnation or taking shall be applied, with the approval of the board of gas and electric light commissioners, to the payment and cancellation of obligations of the company, or, with like approval, to any of the purposes for which said board might approve the issue of new capital stock, and, if not thereby exhausted, to the reduction of the capital stock of the company, upon such terms as the board may approve.” The Board has received during the year two petitions for approval of the application of the proceeds of real estate sales to the payment of debts. Under these the Board has approved of the application of \$1,053,337.08, as appears from the following

orders adopted by the Board, and for the reasons stated in the preambles thereto:—

In the matter of the petition of the Boston Consolidated Gas Company for the approval of the application of the proceeds of the sale of certain real estate to the payment and cancellation of certain obligations of the company,—

Whereas, It appears that the said Boston Consolidated Gas Company has sold and conveyed certain parcels of real estate which were conveyed to it for the purposes stated in chapter 417 of the Acts of the year 1903, to wit:—

1. A parcel of land located on Pearl Street, in the town of Brookline, and containing 7,143 square feet of land, more or less.

2. A parcel of land at Glover's corner, in that part of Boston known as Dorchester, and situated on a proposed street near Dorchester Avenue, containing 8,190 square feet of land, more or less.

3. A certain parcel of land on Dorchester Street, in that part of Boston known as South Boston, containing 62,806 square feet of land, more or less, together with a parcel of land or flats adjoining the same, containing about 202,727 square feet, more or less.

4. A parcel of land situated on Dorchester Street, in that part of Boston known as South Boston, containing 30,375 square feet, more or less,—and has received from the sale of said parcels the sum of \$53,069; and

Whereas, It appears that, along with other additions and improvements to its plant, the said company has expended since June 15, 1905, for a new holder at the central station in Roxbury the sum of \$226,-141.50, and that the cost of said new holder is represented in the obligations of the company now outstanding; it is—

Ordered, That the approval of the Board of Gas and Electric Light Commissioners be and is hereby given to the application of the said sum of \$53,069 toward the payment and cancellation of so much of the obligations of the company now outstanding as exist on account of the expenditure for said new holder. (January 19.)

In the matter of the petition of the Boston Consolidated Gas Company for the approval of the application of the proceeds of the sale of certain real estate under the provisions of section 7 of chapter 417 of the Acts of the year 1903,—

Whereas, It appears that the said Boston Consolidated Gas Company has sold and conveyed certain parcels of real estate which were conveyed to it for the purposes stated in chapter 417 of the Acts of the year 1903, to wit:—

1. A parcel of land located on the northerly side of Commercial Street, in the city of Boston, containing 189,723 square feet of land, more or less.

2. A parcel of land on Bolton street, in that part of the city of Boston known as South Boston, containing 3,003 square feet of land, more or less, — and has received from the sale of said parcels the sum of \$1,000,268.08; and

Whereas, It appears that since June 15, 1905, and prior to May 1, 1907, the said company expended for improvements and additions to its plant the sum of \$1,097,343.68, divided as stated in the schedule of said expenditures following, to wit: —

For a new holder at the North End station, the sum of . . .	\$173,296 56
For a new holder at central station, Roxbury, the sum of . . .	269,402 61
For a new relief holder at Commercial Point, the sum of . . .	48,171 68
For a new relief holder and exhauster plant at Calf Pasture station, the sum of	60,333 73
For a new purifying house in Everett, the sum of	127,829 56
For street mains, the sum of	300,877 56
For gas meters, the sum of	117,431 98
	<hr/>
	\$1,097,343 68

And Whereas, This Board did on Jan. 19, 1907, by formal vote approve of the application of the sum of \$53,069, the proceeds of certain real estate theretofore sold and conveyed by the company, toward the payment and cancellation of certain of said notes or obligations, leaving outstanding and unpaid the remainder of said sum, to wit, the sum of \$1,044,274.68; it is now —

Ordered, That the approval of the Board of Gas and Electric Light Commissioners be and is hereby given to the application of the said sum of \$1,000,268.08 toward the payment and cancellation of an equal amount of the obligations of the company incurred on account of the expenditures for the improvements and additions to the plant hereinbefore set forth. (August 2.)

Purchase from and Sales to Other Companies.

By section 6 of its charter the Boston Consolidated Gas Company is forbidden to “purchase any gas until the board of gas and electric light commissioners have found, after public hearing, that the price to be paid for the gas to be purchased is less than it would cost said Boston Consolidated Gas Company to make its gas in gas works of standard type properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company. Said board may from time to time determine the period or periods during which said company may so purchase its gas at the price aforesaid and no contract for the purchase of gas for more than thirty days shall be made without the approval of said

board." Section 11 of the charter further provides that "any contract for the sale of gas by the said Boston Consolidated Gas Company to any other gas company . . . shall be subject to the approval of the board of gas and electric light commissioners." Acting under these provisions and upon petition of the companies interested, the Board has approved a contract for the purchase of gas by the Boston Consolidated Gas Company from the New England Gas and Coke Company, and a contract for the sale of gas by the Boston Consolidated Gas Company to the Waltham Gas Light Company.

Under the former contract the gas company is to purchase all the gas which the coke company may desire to sell from its works in Everett at the price of $29\frac{1}{2}$ cents per 1,000 feet. The gas is to be delivered before purification from carbon dioxide and sulphur impurities, but is to be of 18 candle-power. The contract contains a guarantee that cost of purification shall not exceed $\frac{1}{2}$ cent per 1,000 feet, and the candle-power and the quantity are to be determined after purification. The coke company guarantees to deliver not less than 2,500,000 feet every twenty-four hours, and the contract is to terminate on Dec. 1, 1909.

The contract with the Waltham company provides for the sale to that company of whatever gas it may require of the legal standard, not exceeding, however, 12,000,000 cubic feet per month, at the price of 40 cents per 1,000 cubic feet, measured at the Waltham works. Each company is to pay half the cost of repairing and maintaining the necessary pipe line, and the contract is to expire Nov. 1, 1909.

HAVERHILL APPEAL.

This was an appeal by the Haverhill Electric Company, under section 27 of chapter 121 of the Revised Laws, from the following decision of the Board of Aldermen of the city of Haverhill, adopted on July 10, 1906, to wit:—

1. That Charles H. Hayes be and hereby is granted the right to lay and maintain wires, cables or conductors for the purpose of transmitting electricity at certain points in the following streets or highways in the city of Haverhill, to wit: across Main Street, in that part of

Haverhill formerly called Bradford, at the point where said Main Street is crossed by the tracks of the Boston & Maine Railroad; and across Washington Street, at the point where said Washington Street is crossed by the tracks of the Boston & Maine Railroad.

2. All the said wires, cables or conductors hereby authorized to be laid and maintained shall be placed underground, and no poles or other structures for the support of said wires, cables or conductors shall be erected in the said streets or in any part of said streets.

Mr. Charles H. Hayes is a resident of Haverhill. He is the president, manager and owner of substantially all of the capital stock of the C. H. Hayes Corporation, a corporation established under the laws of the State of Maine. The Hayes Corporation is the owner of a building situated on the southerly side of Granite Street in said Haverhill, in which it manufactures wooden and pasteboard boxes. This box business has been carried on at this place for many years; first by a partnership, of which Mr. Hayes was a member; later by Mr. Hayes alone; and now for about four years by said corporation, to which Mr. Hayes transferred said business and all of the property and rights used in connection therewith. Said corporation is not a party to this proceeding.

The waste, edgings, shavings and sawdust produced in this box business have always furnished more than enough fuel to generate the steam and power necessary for the business itself. Said corporation, in addition to its box business, supplies power by means of rope drives to certain buildings on the northerly side of that street and on the easterly side of Essex, a neighboring street. It supplies steam to a building on the opposite side of Granite Street through a brick tunnel under that street. It also generates and supplies electricity for lighting to the same building by wires passing through said tunnel and to other buildings on the southerly side of Granite Street in the square bounded by Granite, Essex and Locust streets and the land of the Boston & Maine Railroad on which its station stands. At the present time said corporation is furnishing electricity for lighting purposes to 3 customers and steam power to 25 customers. It does a gross yearly business of about \$259,000. Of this amount, about \$8,000 has been derived from the sale of steam heat and power, and \$2,000 from the sale of electricity

for lighting purposes. The heat, power and light supplied are required only during business hours, and the generating plant of the corporation is shut down as soon as its shop closes.

This tunnel in Granite Street was built by the partnership above referred to in 1884, under an order of the Board of Aldermen authorizing the opening of the street for the purpose of laying a shaft across said street. The tunnel was conveyed to the Hayes Corporation when the property pertaining to the box business was transferred to it by Hayes, as already described. The Board of Aldermen has never authorized either Hayes or the corporation to place or maintain any wires over or under Granite Street for the purpose of transmitting electricity either for light or power.

The building owned by the corporation and occupied for the box business is near the passenger station of the Boston & Maine Railroad, and directly across Granite Street from land occupied and used for many years by said railroad as a freight yard. The recent abolition of grade crossings necessitated the removal of the freight yard to another location a considerable distance away. By reason of this the expense to the corporation in the handling of its lumber and other freight has been so much increased that it has decided that it must move its plant and business. Land suitable for such a purpose in a section of Haverhill formerly called Bradford, on the south side of the Merrimac River, lying between the Newburyport branch of the Boston & Maine Railroad and the river, was purchased by said Hayes some years ago, and at the time of the hearing was under contemplation as the future location for the plant and business of the corporation. In this new location it is evident that its railway facilities will be better than in its present location, even before the grade crossing changes.

Mr. Hayes in his individual capacity proposes to establish in connection with this contemplated manufacturing plant on the south side of the Merrimac River a power plant for generating electricity. He purposes to buy from the Hayes Corporation its waste and to use it in generating electricity and steam, and to sell to said corporation steam for heating and electricity for light and power. He also proposed to generate at this power

plant electricity sufficient to supply the present customers of said corporation, hereinbefore mentioned, with power and light, and to transmit it to them by a line constructed on and along the location of the railroad and across the river on the railroad bridge. In order to reach them, however, it is necessary that said line shall cross over or under Main Street on the south side of the river, and over or under Washington Street on the north side of the river.

It was repeatedly urged at the hearing that the authority given said Hayes by the order of the Board of Aldermen from which this appeal was taken was intended for the sole purpose of enabling him to supply electricity for light and power to the building owned and occupied by said corporation, and to those customers whom it was then serving. The case presented by this petition may seem at first glance to be simply this question, or, in other words, whether or not the incidental business already described, of selling heat, light and power to certain customers, may be continued although the location of the box-making plant is changed. But the question is much broader. In the first place, it is the Hayes Corporation and not Mr. Hayes who at the time of the hearing and for the four years preceding had been engaged in the business of making and selling electricity in Haverhill. It is only because of his intimate financial and business relations to the Hayes Corporation that he can in any sense be said to have been interested at the time in the business of making and selling electricity in Haverhill. In the second place, the order of the Board of Aldermen is much broader in its scope than was assumed by him at the hearing; for its meaning must be determined by its terms, and its effect by the conditions surrounding the exercise of the privileges granted thereby, and not by any verbal representations by him of his intentions respecting the matter.

No restrictions were imposed by the aldermen upon the exercise of their grant. It is open to grave doubt whether restrictions stipulating that the lines are to be used for the supply of certain customers or within a certain prescribed territory only, if imposed, would be valid or effectual. Neither has this Board the authority to modify or in any way restrict the order

upon which the appeal is based. The appeal must be sustained or dismissed, and the order affirmed or annulled, without qualification. An order might have been adopted with a valid restriction that the lines should be for private use only; but this is not the order, and doubtless no such order was desired.

While the order authorizes the construction of lines over or under Main and Washington streets only, it would be entirely practicable under it, without further action by any public authority, to use these lines for the supply of electric light and power in the entire area bounded by the Boston & Maine Railroad, Essex and Washington streets, as well as in the entire area bounded by the Boston & Maine Railroad, Washington Street, Washington Square Park and the river, and along the water front on the south side of the river for a distance of over a mile. While some of this territory is as yet unimproved, it includes a large part of the principal mercantile and manufacturing section of the city of Haverhill.

If the supply of so large a district should involve greater risks than Mr. Hayes would care to assume personally, he might readily share them with a corporation organized either for the purpose of generating the current or of distributing it after crossing the streets named in the order. It is worthy of note in this connection that, in the petition upon which the order of the aldermen was based, Mr. Hayes expressed his desire to supply by means of the proposed transmission line "all persons and parties in Haverhill who may desire to purchase" electricity, and that he said in his testimony that he would not desire to supply beyond a certain limited extent without the intervention of a corporation.

In addition to the fact that Mr. Hayes may supply the large and important territory already described without further action by any public authority, if this order be affirmed and he engages in the manufacture or sale of electric light under it, the further extension of his lines to supply other parts of Haverhill will depend merely on his obtaining the necessary locations in the public streets. In other words, dismissing this appeal and affirming this order would settle conclusively, so far as this Board is concerned, the right of Mr. Hayes to engage generally in the manufacture and sale of electric light in Haverhill.

The duties and powers of this Board are prescribed by the statutes. While it has broad discretionary powers in respect to many questions, including that presented by this appeal, it must be fully recognized that its discretion is to be exercised not according to the arbitrary judgment of the members of the Board, but in harmony with the policy indicated by the legislative acts. The provisions of law under which Mr. Hayes sought and obtained this order and the appellants took this appeal have been upon the statute books for twenty years. During that period they have been expressly considered and extended by different Legislatures, and there have been many other expressions of the same legislative policy. As laid down by the Supreme Court in Attorney-General against Walworth Light and Power Company, in 1892, these provisions are of themselves sufficient to show that the Legislature did not intend to leave the business of manufacturing and selling electric light to be carried on in the same municipality by as many companies and persons as may be minded to put wires in the streets and try their luck. On the other hand, the fact that the law has left the question of admitting two or more companies in the same territory to the discretion of the Board, and does not expressly prohibit it, clearly indicates that the Legislature believed that conditions might exist in which more than one company was not only justifiable, but desirable.

The Board has always acted in harmony with this view of the policy of the Legislature. It has never asserted that gas and electric light companies have any necessary or legal monopoly of the respective territories which they serve. It has, however, recognized that the established legislative policy requires the Board in the proper exercise of its discretion to consider, as the essential question as to the admission of a new company or person into a territory already served by an existing company, not merely the desire of another party to enter that particular territory, but rather the question of whether a new company is needed to properly conserve the public interest and convenience. A proper consideration of this question will not confine it to the interests of a small section of the city or town or to a certain group or class of consumers.

If the existing company is not properly conserving the pub-

lie interest and convenience, a condition arises which may not only justify but require the Board to admit a competitor. In fact, the right of a gas or electric light company to continue to exist depends upon the performance of its public duties. The main object of the Legislature in establishing such a corporation and granting to it the privilege of using the public streets in a peculiar manner is primarily the accommodation of the public, and only incidentally the profit of the corporation itself.

At the hearing little was said concerning the electric service furnished by the appellant. Some criticism was directed at its rates. No serious contention, however, was made that its service was inefficient, or that it was unable or had refused or neglected to do its full duty of supplying the inhabitants of Haverhill with electricity at reasonable rates and without discrimination. Whatever the facts about its service may be, no complaint under the statute has ever been made to the Board as to the quality or price of the electricity supplied, and in any event the appellant is conducting its business under the supervision of this Board, and the public can invoke the exercise of its powers as to quality and price.

The burden rests upon any party seeking the right to exercise the privilege of selling electricity in a territory already served to show that the interests of the public fairly require the Board to exercise its discretion in favor of admitting him. In this case this burden was not sustained. The case was presented and urged on the ground that the privilege sought was no more in substance than had been enjoyed for many years, and that it would be of personal advantage to Mr. Hayes. It may well be conceded that this would be true of the grant, if affirmed, although it is by no means clear that his profit, if he were to confine his business to the supply of the Hayes Corporation and its present customers, would be of such amount and importance as the emphasis put upon it at the hearing seemed to imply. If, upon the other hand, Mr. Hayes should, if the grant be affirmed, undertake to fully exploit the territory which it would open to him, there is little doubt that the waste of the box business, upon which so much reliance was placed, must become

of continually lessening importance, and that his principal dependence for fuel would necessarily be upon coal.

The full value of the privilege granted by the Board of Aldermen would only become apparent in proportion to the effort to exploit the whole territory open under it. Enterprises of this character, especially in the hands of a single individual, are quite sure to prove either directly or indirectly profitable in time. Whether the profit from the regular conduct of the business be little or much, there comes a time when the entire business may be sold to the larger concern at an attractive price, and no power exists either in the city authorities or in this Board to prevent such sale. While Mr. Hayes's standing in the community, his business enterprise and his public spirit exclude the thought that he anticipated any such result, yet no criticism could justly be made of any proprietor when a change in conditions may make it desirable or necessary to protect his interests in this way. Experience shows that such conditions almost invariably arise, and that in their adjustment the public interests have and can have but slight consideration.

Another reason might be urged with considerable force against affirming this order, namely, that the privilege granted is to an individual and not to a corporation. While this objection might not be decisive were it the only feature of the case, yet serious practical difficulties arise in attempting the regulation of a public service owned and carried on by an individual, and in enforcing the full performance of the public duty incident to such business. An individual can at best be deprived of his street rights only. He cannot be forced to dispose of his property in case he fails to perform his duty, and he may be at a very great disadvantage whenever the proper performance of his duty to the public whom he has undertaken to serve requires an extension of his plant and an increase of the capital employed in the business.

For the reasons indicated, the Board voted to sustain the appeal and annul the order of the Board of Aldermen. (March 23.)

EASTHAMPTON APPEALS.

These were appeals by the Easthampton Gas Company from two votes or decisions of the selectmen of the town of Easthampton, granting consent to the Easthampton Electric Company to erect, maintain and use over the streets in said town wires for the transmission of electricity for light, heat or power.

Upon these appeals, due notice having been given, all parties interested were heard at Easthampton, and both companies were represented by counsel. At these hearings the electric company moved to dismiss the appeals on the following grounds, viz.:—

First, that the decisions of the selectmen were rendered pursuant to the provisions of sections 1 and 2 of chapter 122 of the Revised Laws, and that no right of appeal exists therefrom.

Second, that the proceedings whereby the gas company exercises its authority to engage in the business of generating and furnishing electricity in Easthampton were irregular, ineffective and void; that, in consequence thereof, at the time of the said decisions of the selectmen the gas company was not legally engaged in the manufacture or sale of electricity in Easthampton, and that therefore it is not a corporation or company aggrieved by said decision, within the meaning of section 27 of chapter 121 of the Revised Laws.

The parts of the votes involved in the motion to dismiss are as follows:—

Voted, That the Easthampton Electric Company be granted permission to erect poles and wires and to maintain and use the same in and over the streets, lanes and highways of and within the town of Easthampton, for the purpose of transmitting and furnishing electricity to be used for heat, light and power.

Voted, That the Easthampton Electric Company be granted permission to construct lines for the transmission of electricity for lighting, heating and power, and to erect poles and wires over and along the public ways and streets of said Easthampton set forth in the within petition and in plan on file with selectmen.

With regard to the first ground urged, it may be assumed for the purposes of this decision that the petition filed by the electric company with the selectmen and the proceedings had

thereon were in compliance with sections 1 and 2 of chapter 122 of the Revised Laws, the latter section as amended by the Acts of 1906, chapter 117. The general authority granted by said section 1 to a company incorporated for the transmission of electricity for light, heat or power to "construct lines for such transmission upon and along the public ways" must be construed with reference to section 2 of the same chapter, as now amended, and is subject to the provisions of sections 26 and 27 of chapter 121. It was not claimed that the Easthampton Electric Company had theretofore erected or was maintaining or using "over or under the streets, lanes or highways" of Easthampton any wires for the transmission of electricity. It sought the right to erect such wires, and it based its authority to do so upon the votes of the selectmen already referred to. Whatever else may have been intended by these votes, they at least plainly and unequivocally express the consent of the selectmen of Easthampton to the erection, maintenance and use by the Easthampton Electric Company of wires for the transmission of electricity for light, heat or power over the streets of the town, and the Board is of the opinion that a right to appeal therefrom exists under section 27 of chapter 121.

With regard to the second ground urged for dismissing these appeals, it appears by the records of this Board that upon the application of the Easthampton Gas Company, under the provisions of chapter 385 of the Acts of 1887, now sections 14 to 23 inclusive of chapter 121 of the Revised Laws, for authority to engage in the business of generating and furnishing electricity for light and power, the Board duly granted such authority on the twenty-ninth day of March, 1891, and prescribed the time within which the company should erect and equip a plant, and designated the minimum capacity thereof. Thereafter, to wit, on the twenty-ninth day of December, 1891, the Board made a record that its orders relative to the erection and completion of said plant had been complied with, the time for the erection thereof having been extended beyond said last-named day. The electric company claimed that this application of the gas company was not duly authorized by its stockholders, that the company did not file in the office of the Secretary of

the Commonwealth the certificate relative to the change in its business required by section 5 of chapter 106 of the Public Statutes (now section 47 of chapter 110 of the Revised Laws), and that the company did not procure a plant erected and equipped of the designated capacity within the time prescribed by the Board. The question of whether or not the application was duly authorized by the stockholders was raised and determined by the Board at the time authority to engage in the electric business was granted. Even if this were not the fact, the Board is of the opinion that neither this nor the company's failure to file the required certificate with the Secretary are matters which can be attacked in this proceeding. As to whether or not the company complied with the Board's order in 1891, the statute expressly provides that the record of the Board relative thereto "shall be conclusive evidence of the truth of the matters stated therein."

The Easthampton Gas Company was chartered in 1864 under the general law. At the time of its first return to the Board for the year 1885 its capital stock was \$30,000, and up to the time of this appeal had never been increased. In 1891, when the company was authorized to engage in the electric business, an electric company known as the People's Electric Company, organized in 1888 with a capital of \$5,000, was in operation, supplying 33 public arc lights, but doing no commercial business. The same men constituted a majority of the directors in each company. Upon being authorized to engage in the electric business, the gas company purchased the assets of the People's company for the sum of \$6,378.12, and expended the further sum of \$3,847.60 for necessary additions, making a total original investment in the electric plant of \$10,225.72. This expenditure was made from available funds in the company's treasury and an issue of \$5,000 in bonds, which were paid out of earnings and retired before 1902. The number of public lamps supplied has increased to 59 arcs in 1906, with an even larger proportional increase in the lines necessary to install them. Prior to June 30, 1906, the gas company had done no commercial electric business and no electric incandescent street lighting. The company has twice re-

constructed and increased the capacity of its electric generating plant, the second time in 1906.

The Easthampton Electric Company is a corporation chartered on Jan. 2, 1907, under the general law, for the purpose of "generating, purchasing, manufacturing, transmitting, distributing or furnishing electricity for light, heat or power, and in general engaging in and conducting the business of an electric light, heat and power company within the town of Easthampton." The incorporators are also the incorporators of the Connecticut River Power Company, a corporation chartered under the general law, on Jan. 3, 1907, for the purpose of "buying, generating, manufacturing, transmitting, selling and in every fashion dealing in electricity for power, and in general engaging in and conducting the business of an electric power company within the Commonwealth." The Connecticut River Power Company has a contract with the Turners Falls company, whereby the former is to purchase a large proportion of all of the electricity generated by the latter company. The current thus purchased is to be transmitted to the towns of Amherst, Sunderland, Hatfield and Deerfield. The Easthampton Electric Company purposed to build only a distributing system in Easthampton, and to purchase current of the Connecticut River company.

Prior to the votes of the selectmen from which these appeals were taken, the agents of the electric company made some representations of the favorable terms upon which the company would sell electricity, and it was claimed at the hearing that a large number of the residents and business men would purchase electricity of it, if admitted to do business in Easthampton. The threatened competition of the electric company stirred the gas company to make a canvass for electric business, which resulted in showing that a considerable demand for the use of electricity existed. It was claimed in behalf of the electric company that the gas company had unreasonably neglected, and even refused, to supply electric light to residents of the town, and that its avowed desire to supply all reasonable demands was entirely due to the effort of the electric company to procure equal privileges in the town, rather than from any genuine desire to prose-

cute actively and intelligently the electric business. Some evidence was introduced in support of these claims, but they rested principally on the undisputed fact that the gas company had never done any commercial business, and until the advent of the electric company had made no serious effort to develop any such business. Up to the year 1907 it had contented itself with supplying the public arc lamps.

Whether or not the gas company had so far neglected its duty to supply the inhabitants of Easthampton with electricity as to have forfeited all claim to the further exclusive occupation of its territory was early forced upon the consideration of the Board as a question of primary importance in this case.

It must be admitted that the gas company had made but slight use of the exclusive privileges for which it sought the protection of this Board. It had conducted its electric business with so little enterprise in the past as to give but doubtful encouragement for the future, without a radical change in its methods and management. Such a change in its methods it professed to have determined upon. It also appeared that since the company was authorized to engage in the electric business the town had passed through a period of business depression. Several of its mills were closed for a number of years, and there was but a small increase in the population. The profits from such electric business as the company had — the street lighting — offered little inducement to its extension. Under such circumstances, a small company may fairly be justified in exercising some prudence and conservatism about enlarging its business and increasing its operating expenses. In recent years, however, conditions in Easthampton have rapidly improved. The period of depression has given place to one of exceptional prosperity. There has been much greater activity in the older mills, and several new industries prosperous elsewhere have permanently located in the town.

It was practically conceded at the hearing that there will not be sufficient electric business in the town for both companies. If this appeal were dismissed and the electric company admitted, there seemed to be no reason to doubt that a brief period of competition would be followed by the absorption or annihilation of

one or the other company, and would not result in any permanent public advantage. Prior to the present year it is doubtful if any substantial demand for commercial lighting was made upon the company. Certain it is that no complaint from persons desiring a supply of electricity and failing to obtain it had ever reached this Board. How far the present demand, undoubtedly stimulated by the attention recently drawn to the matter, will be permanent and commercially important, can only be determined by the future. It appeared that there was no such prejudice in the community against the gas company as would be likely to interfere with its success; and there was some evidence that, if the same service could be obtained from the gas company as from the electric company, the former would be preferred by a large representation of the business interests, including even some of those who had actively advocated admitting the new company. The Board was convinced that, with an energetic and progressive management, there is no good reason why the gas company should not be able to sell electricity on as favorable terms as the electric company. The prices charged for the electric business heretofore done compare favorably with prices for similar service elsewhere. The Board was also satisfied with the sincerity of the declared purpose of the managers of the company to make a radical change in the methods of conducting its electric business.

It is clearly the duty of the company to so conduct its electric business as to actively promote and encourage in every reasonable way the sale of electricity for light and power. It is equally clear that the burden of providing the capital necessary to do this should not be imposed upon its gas consumers. A failure to observe this plain duty under existing conditions will surely bring some stronger and more progressive company into its territory, and will justify and even require the Board to admit such a rival.

For the reasons stated, the Board voted to sustain the appeals and to annul the votes and decisions of the selectmen. (August 9.)

CHELSEA APPEAL.

This was an appeal by the Boston Consolidated Gas Company from the Board of Aldermen of Chelsea under the following provisions in section 9 of the company's charter, being chapter 417 of the Acts of 1903, to wit:—

If the company shall desire for its pipe lines the right to construct, maintain and operate the same in the streets, lanes and highways of any city or town, it shall petition the aldermen or selectmen therefor. . . . In the event that said aldermen or selectmen shall for a period of thirty days refuse or neglect to grant a location it [the company] may within sixty days thereafter appeal to the board, who, after such hearing and notice as they shall deem proper, may grant to the company reasonable locations between said termini for such pipe line in the streets, lanes and highways of said city or town.

The Boston Consolidated Gas Company, desiring the right to construct, maintain and operate a pipe line in certain streets, lanes and highways of the city of Chelsea, on the twenty-eighth day of June, 1907, filed with the aldermen of said city its petition, stating the termini of such proposed pipe line, and the streets, highways and lanes in which it desired to locate the same. On Aug. 14, 1907, the aldermen having for a period of more than thirty days neglected to grant a location, the company filed its appeal with this Board, and its petition that this Board grant reasonable locations for such pipe line between the termini and in the streets, lanes and highways of said city, as described in the original petition of the company to the Board of Aldermen.

It appeared that the company desired such locations for its pipe line through the city of Chelsea for the purpose of connecting its works in Everett with the works of the East Boston Gas Company.

In this connection it may be noted that the Boston company, on July 27, 1906, filed with the aldermen of Chelsea a like petition, seeking locations over a somewhat different route. This petition was refused by the aldermen without a hearing, and an appeal was taken by the company and heard before this Board; but, as the Board was advised that representatives of the city

and the company were conferring under conditions which the Board had reason to believe would result in a satisfactory arrangement for the construction of the lines desired by the company, no decision was made upon that appeal. During the hearing upon the later appeal the earlier appeal was dismissed, with the consent of both parties and without prejudice to either.

After the petition of the company under consideration had been filed with the Board of Aldermen of Chelsea, and during certain negotiations relating to the proposed location between a committee of the aldermen and the company prior to the filing of this appeal, the company wrote the committee respecting the subject matter of its petition as follows: —

The Boston Consolidated Gas Company will replace the surface of the streets, through which it desires to lay its pipes, as per its petition to the Board of Aldermen, dated June 28, 1907, as follows: —

Williams Street will be restored to its present condition.

Poplar Street, from Williams Street to Third Street, will be resurfaced with crushed stone, and rolled.

Third Street will be restored to its present condition.

Congress Avenue, Broadway to Pearl Street, will be resurfaced with crushed stone, and rolled.

Congress Avenue, Pearl Street to Shurtleff Street, will be restored to its present condition.

Shurtleff Street will be restored to its present condition.

Maverick Street will be restored to its present condition.

Highland Street, from Maverick Street to Central Avenue, will be resurfaced with crushed stone, and rolled.

Central Avenue, from Highland Street to Willow Street, will be resurfaced with crushed stone between car tracks and northerly curb line, and rolled with steam roller.

All of the above work will be done to the satisfaction of the city engineer of the city of Chelsea immediately after the pipes are laid.

It further appeared at the hearing that after the time allowed by the statute for action by the Board of Aldermen, and after this appeal had been taken to this Board, to wit, on Sept. 16, 1907, the Board of Aldermen of the city of Chelsea adopted the following order, viz.: —

Ordered, That, upon the petition of the Consolidated Gas Company, for permission to construct, maintain and operate a pipe line through certain streets in this city, as set forth in its said petition, permission

is hereby granted said company to construct, maintain and operate a pipe line through the streets named in said petition, provided the Chelsea Gas Company, its successors or assigns, one of the subsidiary companies of said Consolidated Gas Company, shall furnish gas to the gas takers of the city of Chelsea at a cost not greater than that charged to the gas takers in the city proper of the city of Boston; but this permission hereby granted shall be subject to the following conditions and stipulations:—

1. Williams Street to be restored to its present condition.
2. Poplar Street, from Williams Street to Third Street, to be resurfaced from curb to curb with crushed stone, and rolled.
3. Third Street to be restored to its present condition.
4. Congress Avenue, from Broadway to Pearl Street, to be resurfaced from curb to curb with crushed stone, and rolled.
5. Congress Avenue, from Pearl Street to Shurtleff Street, to be macadamized.
6. Shurtleff Street, from Congress Avenue to Maverick Street, to be macadamized.
7. Maverick Street to be restored to its present condition.
8. Highland Street, from Maverick Street to Central Avenue, to be restored from curb to curb with crushed stone, and rolled.
9. Central Avenue, from Highland Street to Willow Street, to be resurfaced with crushed stone between car tracks and northerly curb line.
10. Preference to be given to citizens of Chelsea in the hiring of help.
11. The minimum rate of wages for all workmen to be \$2 per day.
12. No more than 9 hours to constitute a day's labor.

Such stipulations and promises as are contained in a communication from said company, by its engineer of distribution, J. A. Gould, and its chief engineer, W. A. Ward, addressed to Charles H. Black, chairman of the committee on streets, and dated July 18, 1907, and submitted to this Board for its consideration.

Incidental to the negotiations already referred to between the city and the company during the pendency of the earlier appeal, and in response to the principal demand on behalf of the city at that time, the net price of gas to the city and citizens of Chelsea was reduced to 95 cents.

In further explanation of the existing situation, it should be said that the present price for gas supplied by the East Boston company, fixed by this Board upon a petition of its consumers at \$1 net per 1,000 cubic feet after July 1, 1906, was so ordered in the belief and expectation that the East Boston com-

pany would be able to buy its gas from the Boston company at a price below the cost of manufacturing the same in the East Boston works. This expectation can be realized only by connecting the works of the Boston company in Everett with the works of the East Boston company in East Boston; and the only practicable route for such a pipe line lies through Chelsea. The locations named in the petition appear to be reasonable, to have been arranged with a due regard to the interests of the city as well as the company, and particularly with a view to meeting the objections urged against the route named in the former petition. The action of the aldermen on September 16 contains no suggestion that they should be changed.

Several objections were raised at the hearing to the jurisdiction of this Board, but the principal one was that the Board had no authority to grant the location asked for by the company. The Board is of the opinion, however, that while original jurisdiction in this matter undoubtedly rests with the aldermen, yet upon their failure to act within the time prescribed by the statute and upon an appeal by the company to this Board because of such failure to act, the power to grant the location is transferred to this Board, to the exclusion thereafter of the Board of Aldermen. Assuming that the recent action of the aldermen fairly expresses their purpose in regard to this matter, they appear to be willing to grant a location through the streets, lanes and highways of Chelsea named in the company's petition, and the only difference between the company and the aldermen is as to the terms and conditions upon which the location is to be granted.

No express authority is given by the statute, either to the aldermen or to this Board, to impose any terms or conditions upon the grant of such a location. The statute is explicit, however, in stating the terms upon which the company shall use its locations when granted. The company is subject to such regulations and restrictions in respect to the manner and time of conducting the work as the aldermen shall prescribe; it must put all streets, lanes and highways which are opened by it in as good repair as they were when opened, and to the satisfaction of the local authorities; if, in making such excavations, any

water pipes, sewers, drains, conduits or other subterranean works are disturbed or interfered with, the same shall at the expense of the company be restored to as good condition as they were in before the streets were opened; and all locations granted are subject to revocation by the concurrent action of the aldermen and this Board. It seems to follow that, had the Legislature intended to give the tribunal granting the location power to impose additional duties, obligations or conditions, such power would have been given in express terms.

In regard to the most important condition imposed upon its attempted grant of a location by the Board of Aldermen, namely, the reduction of the price of gas in Chelsea to 80 cents, it should be added that ample jurisdiction in the premises is vested in this Board by section 24 of chapter 121 of the Revised Laws, upon the complaint of the mayor of Chelsea or of twenty customers of the Chelsea Gas Company.

In view of the facts stated, the Board voted to sustain the appeal and adopted the following:—

Ordered, That the Board hereby grants to the Boston Consolidated Gas Company, subject to all the restrictions, regulations and liabilities provided by law in relation thereto, locations for a pipe line in the following-named streets, lanes and highways of the city of Chelsea, to wit:—

Beginning at the northerly terminus of Williams Street, as heretofore laid out and established as a public street, and which point is at or near the northerly side line of Spruce Street, extended to, into or across said Williams Street as so heretofore laid out as a public way, the location of said pipe line to be 10 feet, more or less, distant easterly from the center line of said Williams Street as so laid out as a public way; thence southerly in said Williams Street 1,200 feet, more or less, to Poplar Street; thence easterly in said Poplar Street 1,100 feet, more or less, to Third Street; thence southerly in said Third Street 500 feet, more or less, to Congress Avenue; thence southerly or southeasterly in said Congress Avenue 880 feet, more or less, to Shurtleff Street; thence northeasterly in Shurtleff Street 220 feet, more or less, to Maverick Street; thence turning and running southeasterly in Maverick Street 1,280 feet, more or less, to Highland Street; thence turning and running northeasterly in Highland Street 185 feet, more or less, to Central Avenue; thence turning and running southeasterly in Central Avenue to and into Willow Street, a distance of 860 feet, more or less; thence continuing by the same course along and through a private way in

continuance of said Central Avenue and on the northerly side of said center line of said private way upon and over land now belonging to the Boston & Albany Railroad Company, a distance of 920 feet, more or less, to Eastern Avenue; thence southerly in said Eastern Avenue and the street leading to the Chelsea Street bridge, so called, between Chelsea and East Boston, 540 feet, more or less, all as more fully shown on a set of three plans, entitled "Boston Consolidated Gas Company, proposed 12-inch gas main, extending from a point in Williams Street at or near the northerly side line of Spruce Street extended into said Williams Street to a point at or near the Chelsea Street bridge in the city of Chelsea, scale 1 inch = 40 feet, Nov. 10, 1906, J. A. Gould, assistant engineer," and filed in the office of the Board of Gas and Electric Light Commissioners. (September 20.)

BLACKSTONE PETITION.

This was a complaint by a majority of the selectmen of the town of Blackstone, under section 34 of chapter 121 of the Revised Laws, seeking an improvement in the quality and a reduction in the price of street lights.

The Blackstone Electric Light Company was organized on Jan. 1, 1896, and immediately thereafter began to supply electric lights. Prior to that time the streets of Blackstone had been lighted by the Woonsocket Electric Machine and Power Company, a Rhode Island corporation; but this company, having failed to comply with an order of this Board to reduce its price to that now charged, withdrew its service from the town, having a right as a foreign corporation so to do.

Under these conditions the present company was organized by local parties, by whom it has ever since been owned, primarily for the purpose of meeting the peculiar exigency above referred to, and lighting the streets of the town. The expenditures for the original plant and subsequent additions thereto amount to about \$30,000, \$10,000 of which is represented by capital stock and the balance in the floating debt. All of these expenditures on the plant, with the exception of substantially \$1,000, were made prior to June 30, 1900. The book value of the generating plant, including the land on which it stands, as returned to the Board by the company on June 30, 1906, is \$15,176.72, and of the distributing plant \$14,531.95.

The generating plant is located in the east village, and, owing

to the distance between the several villages of the town, the company's lines extend over about 11 miles of streets. In this area it has 38 arc and 19 incandescent street lights, and supplies 78 customers who have installed on their premises about 1,650 incandescent lights and a single arc light. All the arc lights are of a type commonly known as 2,000 candle-power, and the public lamps burn all night and every night throughout the year. The price for public arc lamps, which was originally 38 cents per night per light, was advanced on Dec. 1, 1901, to 40 cents, the price at the time of the hearing. The price for the public incandescent lights has always been 10 cents per lamp per night. With the exception of 2 arc lamps added some time prior to June, 1900, and 3 incandescents added since May, 1902, no changes have ever been made in the number of street lights or in the time of their operation.

The company has paid a 6 per cent. dividend every year with the exception of the years ending June 30, 1896, 1897, 1898 and 1903, in which years it paid 3, 3, 9, and 5½ per cent. dividends respectively. Its earnings have never exceeded in any substantial amount its operating expenses, interest and dividends, and in two years there have been deficits. Since its organization in 1896 the company has charged off to depreciation in all the sum of \$778.15, and no charge to depreciation has been made since June 30, 1901. In the year ending June 30, 1906, out of a total income of \$9,719, \$6,241, or nearly 65 per cent., was received for street lights, and in some years this percentage has been even greater. Since July 1, 1903, the use of the generating plant has been discontinued, and all of the company's electric current has been purchased from the Woonsocket Electric Machine and Power Company.

In 1903 the company, under the direction of its manager, who was then and had been since its organization practically the sole owner, entered into a contract with the Woonsocket Electric Machine and Power Company for the purchase of all the electric current required by the Blackstone company for a period of ten years from July 1, 1903. The prices to be paid the Woonsocket company were 20 cents per night for each arc light and 5 cents for each incandescent street light supplied,

and for current for commercial incandescent lighting 6 cents per kilowatt hour, as measured by a meter at the town line. The annual returns of the company, both before and after the making of this contract, show constant difficulty in earning a dividend out of the business, and it is open to serious question whether the stockholders were fairly and safely entitled to the dividends which they have in fact received.

At the hearing it was conceded that there was practically no criticism to be made of the quality of the service. Indeed, towns of this size and even larger are usually satisfactorily supplied with lamps of a lower nominal candle-power. The only issue presented was the price of the public lamps.

The condition of this company prior to its contract with the Woonsocket company was not essentially unlike that of most small companies, isolated from larger concerns and obliged to manufacture their own current. Experience has shown that it is rarely commercially possible for such concerns to supply either their private or public customers at prices comparing at all favorably with those charged for a like service by companies operating in larger and more profitable fields. These considerations doubtless influenced the management to seek a supply of current from a larger and apparently more prosperous concern. Notwithstanding the strong reasons which may often exist in favor of the continued independence of such a company, and the serious results to its corporate interests which may possibly follow such an alliance, yet the disparity between the cost of manufacturing its own current and the price at which it can buy of a neighboring company may often be so great that its public duty requires it to purchase current at a low cost and to benefit its consumers accordingly, rather than to continue to manufacture it at a high cost.

There can be little doubt that some such contract as was made by this company with the Woonsocket company was at the time and still is desirable from the point of view of the public, and, for that matter, of the company. It is of prime importance, however, that such arrangements shall be made intelligently, and with due regard to the interests of the public. Unfortunately, in this instance the Woonsocket company appears to be

the only party receiving any substantial benefits under the contract. In the opinion of the Board, the prices agreed upon are unreasonably high, — higher, indeed, than it would probably cost the company to manufacture its own electric current in works properly equipped, suitably situated, and of sufficient capacity to meet the present needs of Blackstone. It is apparent that, so long as the company is bound by the contract in its present form, any reduction in the prices of light now in force will prevent the payment of any dividend. But, if the company was fairly justified in making a contract of this character, nevertheless, it was the plain duty of its management to make the contract with due regard to the interests and rights of its customers, if not of itself; and whatever burden is incident to the excessive charges imposed by the contract should be borne by the company, and should not be used to support an unreasonably high price for lights.

At the hearing evidence was offered in behalf of the selectmen for the purpose of establishing the fair cost of supplying the public lamps and of fixing the price upon the basis of this cost, plus an allowance for depreciation and a return upon only that portion of the company's plant used in supplying the public lamps. This basis, however, ignores the investment actually made in the entire plant and the income to be derived therefrom, in relation to the expense of conducting the entire business. Even if this basis may under any circumstances be justifiable in fixing a particular price or rate, yet the Board believed that, in view of all the circumstances of this case, it was not the proper basis for fixing the price for the public lamps in Blackstone.

The Board has already indicated its opinion that it is not bound to recognize the propriety of the prices for current stipulated in the contract between the Blackstone and Woonsocket companies. Neither is the Board bound to fix a price as low as possible without actually infringing the constitutional rights of the Blackstone company. The case presented called rather for the fixing of a price which was reasonable in view of all the circumstances, taking into account not only what the company was doing or could do as conditions stood, but also what it might

fairly be expected to do under proper and intelligent management.

Upon these considerations the Board was of the opinion that the prices following were reasonable, and therefore voted to recommend: —

That the price to be charged by the Blackstone Electric Light Company, on and after the first day of September next, for arc lamps of a nominal 2,000 candle-power for street lighting, burning all night and every night throughout the year, shall not exceed \$130 per lamp per year, and for incandescent lamps of 32 candle-power, burning in the same way, shall not exceed \$30 per lamp per year; and that the price for arc lamps of nominal 2,000 candle-power for street lighting, burning until 1 o'clock every night throughout the year, shall not exceed \$117 per lamp per year, and for incandescent lamps of 32 candle-power, burning upon the same schedule, shall not exceed \$26 per lamp per year. (August 8.)

PETITION OF CHARLES G. WELD *v.* EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was a petition under section 33 of chapter 121 of the Revised Laws, as amended by Acts of 1903, chapter 164. The petitioner alleged that he is a resident of the city of Boston, at 147 Bay State Road at the corner of Sherborn Street; that the respondent is a corporation engaged in said city in the manufacture and sale of electricity for light; and that the petitioner is aggrieved by the refusal of the respondent to supply him with electricity.

The respondent waived the notice to appear to show cause why the prayer of such petition should not be granted, required by law, and both parties appeared before the Board and submitted evidence in relation thereto.

Upon the evidence submitted at said hearing the Board found the following facts, viz.: —

The petitioner is a resident of the city of Boston, and owns a dwelling house on Bay State Road at the corner of Sherborn Street. His house was built about the year 1901. At the time of its construction the respondent and the Brookline Gas Light Company each had independent underground conduits and wires in that part of Bay State Road upon which said house abuts,

and both companies were prepared to supply electricity to the petitioner. In the course of the construction of the petitioner's house it was connected with the wires of each company, and the connections were so arranged that the petitioner could use the current of either of them, as he might from time to time choose. His house was and is equipped to be lighted by electricity, and there is also a motor used to turn on and off the water for operating an elevator. For operating the type of motor installed a direct current is required.

For some time after the petitioner began occupying said house he took all of his supply of electricity from the respondent. About 1903 the petitioner received notice from the Brookline company that thereafter it would supply him with electricity. The Brookline company, however, was supplying an alternating current, which, as already stated, was not suitable for the elevator; and, upon this matter being called to its attention by the petitioner, the Brookline company arranged with the respondent to supply its direct current for operating the elevator. This arrangement has continued since, and at the present time the petitioner's house is supplied for light with electricity generated by the Boston Consolidated Gas Company, the successor of the Brookline company, and conducted to his premises over its wires, and for power with electricity generated by the respondent and conducted to his premises over wires originally laid by the respondent as herein stated. All of the electricity supplied to the petitioner, whether for light or power, has been, since said arrangement, and is now, charged to the petitioner by the gas company.

A short time before filing his petition, the petitioner, preferring the electricity furnished by the respondent for light as well as power, applied to the respondent to supply him with electricity. He was, on Sept. 27, 1906, informed by the respondent that it had no underground lines west of Deerfield Street, the district beyond that street (and including the location of the petitioner's residence) being supplied by the gas company. Although the petitioner pressed his application, the respondent has not, in fact, supplied him with electricity. The petitioner is ready to pay the established rates, and to conform to the reasonable regulations of the respondent.

The respondent took out a permit from the proper local authorities on May 16, 1900, to put a double line of conduits in Bay State Road from Deerfield Street west, past the petitioner's premises to Granby Street. These conduits were constructed, wires introduced therein and connections laid to many of the abutting houses on either side of Bay State Road between said streets. Thereafter the respondent also supplied electricity to the occupants of houses other than the petitioner's along that section of said road.

At the time when the respondent constructed its conduits in this section of Bay State Road, the Brookline Gas Light Company already had its conduit and wires therein. It appeared in evidence that in 1902 the superintendent of the respondent met the engineer of the gas company, and discussed a division of the territory in this section of the Back Bay between the two companies. As a result of this conference, a division line, running from the Charles River through Deerfield Street, Brookline Avenue and Jersey Street to the Muddy River, was proposed, the territory east of that line to be supplied with electricity by the respondent, and the territory west of that line to be supplied by the gas company. It was also proposed at this conference that the respondent should release to the gas company its structures and lines existing west of that line, and that the gas company should release to the respondent its structures and lines existing east of that line; and it was also estimated that the value of the respondent's plant so to be released amounted to \$24,221, and the value of the gas company's plant so to be released amounted to \$10,573.99. The superintendent of the respondent reported the result of this conference to his superior, the president of the company. Soon after the respondent ceased to do business in the territory west of this line, and its wires were physically disconnected at the line, save one wire or set of wires supplying a direct current for the petitioner's elevator, under the arrangement hereinbefore set forth; and since then the gas company has used and maintained the conduits and wires installed by the respondent in Bay State Road west of Deerfield Street as a part of its own distributing system, and the respondent has not exercised any control or other acts of ownership over the same.

The respondent claimed that the foregoing facts established a sale to the gas company of the respondent's structures and wires existing west of said line. But it was admitted that the sale was not evidenced by any deed, bill of sale or other instrument in writing, or indeed by any memoranda or letters. It was admitted also that the balance due the respondent on the estimated values of the respective properties to be exchanged had not been paid, nor is there any existing agreement for its payment; that there is no vote of the respondent's directors authorizing the sale or exchange, or ratifying the action of the respondent's officers in making it; and that, if such action is necessary, the sale has never been approved by this Board or by any other public authority. It also appeared that the gas company is supplying the petitioner with electricity. While the petitioner expressed at the hearing some dissatisfaction with the service furnished by the gas company, no formal or informal complaint has been presented to the Board by the petitioner as to the quality or price of the electricity supplied.

The respondent further claimed that the respective rights and duties of the parties are wholly regulated by the provisions of section 33, chapter 121 of the Revised Laws, as amended by Acts of 1903, chapter 164, which imposes upon the respondent the legal duty of supplying electricity to any person having a residence or place of business in a city or town in which it is engaged in the manufacture or sale of electricity, if this Board shall so order, upon such terms and conditions as are legal and reasonable. It admitted that both the gas company and the respondent have a right to supply electricity in the territory in which the petitioner's house is located, and that both are under legal obligation to do so, but only if and so far as this Board may order. While the respondent submitted itself to such order as the Board may make in the premises, it asserted that the division of territory between it and the gas company was and is reasonable and advantageous to the public, and it also relied upon the fact that it no longer owns any lines or structures west of Deerfield Street as a sufficient justification for refusing to supply the petitioner with electricity.

The petitioner, on the other hand, contended that the alleged

sale of the respondent's conduits and wires in this part of Bay State Road to the gas company is neither valid in law nor true in fact; that the respondent, having connected its wires with the petitioner's house, is bound as a matter of law to supply him with electricity at reasonable rates; and that the respondent cannot defend its refusal to supply the petitioner with electricity on the ground that it is forbidden to do so by its agreement with the gas company.

The respondent was organized under the provisions of chapter 106 of the Public Statutes. It has general authority to serve the territory in which the petitioner's house stands, and by said permit from the local authorities it gained the specific right to lay its conduits and wires in this part of Bay State Road for that purpose. The Brookline Gas Light Company was duly authorized in 1888 by this Board to engage in the business of generating and furnishing electricity for light and power, under the provisions of chapter 385 of the Acts of 1887 (now Revised Laws, chapter 121, section 14 *et seq.*), "in that part of the city of Boston which was formerly Brighton wherever it is authorized to supply gas, and in the town of Brookline and also in so much of the city of Boston as was formerly a part of Brookline." The Boston Consolidated Gas Company has succeeded to the property, rights and duties of the Brookline company (Acts of 1903, chapter 417). All of that portion of Boston lying west and north of the Muddy River formerly belonged to Brookline, and the petitioner's house is located in this part of Boston. The Brookline Gas Company and now the Boston Gas Company have therefore the same general authority to serve the territory in which the petitioner's house stands; and, as already stated, the Brookline company was actually engaged in the electric business in Bay State Road prior to the respondent's entry therein. That section of Boston which was formerly Brookline is up to the present time in large part undeveloped; but it is a section destined to an extensive development in the near future, and will when built up be an important territory for the sale of electricity.

The authority conferred upon this Board by the section under which this petition is brought is in terms discretionary. It was

enacted in evident recognition of the duty of gas and electric companies to serve the respective territories in which they are authorized to do business. It furnishes a ready and effective means for enforcing this duty, and for adjusting and settling disputes between such companies and their customers. It does not, however, restrict the power of the Board to cases in which a petitioner might have a clear legal right to compel service through the courts. It does not provide that the Board must order a company to supply the petitioner in all such cases, and that it may exercise its discretion as to others. It does not in terms or in intent provide that a customer, having a legal right to be served, is deprived of his right by the refusal of the Board to recognize and enforce it. The only limitation upon the authority of the Board is that in ordering a company to supply a customer its order shall be "upon such terms and conditions as are legal and reasonable." The Board was therefore of the opinion that this petition was addressed to its discretion, and that in exercising this discretion it should take into account not only the respective rights and duties of the parties, but the public interest as well.

For the purpose of this case it may be assumed in favor of the petitioner that a contract between two electric companies, both authorized to serve the same territory, that they shall divide it between them, and that thereafter neither shall enter or compete in the territory set off to the other company, may be void as against public policy, and in any event that it does not bind this Board. It may be admitted for a like purpose that the duty to serve the petitioner, having once been assumed by the respondent, cannot as a matter of law be abandoned at will. It may well be admitted that the alleged exchange of property between the companies by which the conduits and wires of the respondent in Bay State Road west of Deerfield Street are said to have passed to the Brookline company, even if valid in law, was incomplete and ineffectual in fact. If such is the proper view of the legal questions involved, then the respondent still owns conduits and wires in Bay State Road, actually connected with the petitioner's premises; and no order which this Board may make will operate to deprive the petitioner of the legal

rights, or to absolve the respondent from the legal obligations, growing out of that situation. But it does not follow that this Board is bound to determine and to enforce all of the respective legal rights and duties of the parties unless in its opinion the public interest requires such determination and enforcement. In fact, where these rights and duties are in dispute the statute never contemplated giving to this Board authority to finally adjudicate them.

In this case, whatever the circumstances in the past may have been, the fact is that at the present time the Boston Consolidated Gas Company is supplying electricity to the petitioner, and the respondent is not. The gas company is serving the petitioner under the supervision of this Board, and subject to its orders as to the quality and price of the electricity supplied. The gas company is of sufficient responsibility and resources so that it may be compelled to serve the petitioner on substantially equal terms with the respondent. Whatever may be said of the validity of a contract between two companies to divide territory between them, yet a tentative understanding between two companies, having equal rights and substantially equal facilities, relative to a division between them of an undeveloped territory in making future extensions of their systems, is so far in harmony with the established legislative policy of this Commonwealth in regard to gas and electric companies that this Board would ordinarily require unusual circumstances and strong reasons for interfering with such an arrangement.

In the case presented by this petition, had the respondent never extended its lines west of Deerfield Street there would seem to be no adequate reason at the present time why this Board should require such an extension in order to supply the petitioner. Now that, so far as it lawfully may, the respondent has retired from the field, and the gas company is serving the territory with proper facilities and adequate resources, there seemed to be no substantial reason why the Board in the exercise of its discretion should require the respondent to restore its service to the petitioner. A careful consideration of all the circumstances of the case did not disclose any public interest requiring an order in favor of the petitioner, and did suggest, on

the other hand, some positive disadvantages to the public interest if such order were made. While these disadvantages may not seem serious at the present time, their importance will become more and more apparent as the territory is developed. With this view of the public interest it was in the opinion of the Board a proper exercise of its discretion to decline to grant this petition. It is to be remembered that, in dismissing this petition, the Board is not denying the petitioner's right to a supply of electricity at proper rates, and adequate in quality and quantity for his needs.

The Board accordingly adopted the following:—

In the matter of the petition of Charles G. Weld of Boston for an order to issue requiring the Edison Electric Illuminating Company to supply him with electric light, it is—

Voted, To dismiss the petition. (April 4.)

APPROVAL OF NEW STOCK AND BONDS.

Twenty-three applications for approval of new stock or bonds have been decided during the year. The amount of securities asked for was \$4,751,000; the amount approved, \$4,384,500. In sixteen cases the full amount asked for was approved.

The following table shows the securities approved in the case of each of the companies, with the date of such approval:—

COMPANY.	CAPITAL STOCK.			Routes at Par.	Date.
	Amount at Par.	Market Value.	Amount at Market Value.		
Abington and Rockland, Electric Light and Power Company of,	\$60,000	\$100	\$60,000	-	Aug. 1
Amesbury Electric Light Company,	-	-	-	\$50,000	Dec. 14
Arlington Gas Light Company,	-	-	-	100,000	Aug. 2
Attleborough Steam and Electric Company,	70,000	100	70,000	-	Aug. 2
Brockton Gas Light Company,	110,000	100	110,000	100,000	Dec. 24
Cambridge Electric Light Company,	80,000	175	140,000	-	Nov. 18
Cape Light, Heat and Power Company of Provincetown,	-	-	-	14,000	Nov. 8
Citizens' Gas, Electric and Power Company of Nantucket,	-	-	-	26,000	Feb. 16
Easthampton Gas Company,	20,000	100	20,000	-	Oct. 10
Edison Electric Illuminating Company of Boston,	2,122,000	215	4,562,300	-	Feb. 20
Edison Electric Illuminating Company of Brockton,	550,000	100	550,000	-	April 30
Franklin Electric Light Company,	10,000	100	10,000	-	Dec. 28
Gardner Electric Light Company,	35,000	100	35,000	65,000	Nov. 22
Georgetown Gas Company,	7,500	100	7,500	-	Jan. 17
Greenfield Gas Light Company,	25,000 ¹	50	25,000	75,000	July 13
Malden and Melrose Gas Light Company,	250,000	120	300,000	-	Nov. 25
Marlborough Electric Company,	170,000	100	170,000	-	Aug. 6
Northampton Electric Lighting Company,	-	33	-	100,000	June 22
Northampton Gas Light Company,	20,000	100	26,400	-	Oct. 10
Quincy Electric Light and Power Company,	50,000	200	50,000	-	Jan. 24
Springfield Gas Light Company,	175,000	100	350,000	-	Aug. 1
Stockbridge Lighting Company,	25,000	100	25,000	-	Dec. 10
Webster Electric Company,	75,000	100	75,000	-	July 1
Total,	\$3,854,500		\$6,586,200	\$530,000	

¹ Preferred.

PETITION OF THE GEORGETOWN GAS COMPANY.

This was an application by the Georgetown Gas Company for the approval of an issue of new capital stock, of the par value of \$10,000, the proceeds to be used to pay the cost of constructing an acetylene gas plant in the town of Georgetown.

Upon a consideration of the evidence submitted at the hearing it appeared that the fair cost of the plant, then practically completed, had not exceeded \$7,500. The following was therefore adopted: —

On the petition of the Georgetown Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of \$10,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Georgetown Gas Company, in conformity with all the requirements of law relating thereto, of 75 shares of new capital stock, of the par value of \$100 each; the said stock or the proceeds thereof to be applied in full payment for the land, buildings, generators, street mains, meters and other property, as it exists this seventeenth day of January, 1907, erected in the town of Georgetown for the account of said gas company, free and clear of all encumbrances. (January 17.)

PETITION OF THE QUINCY ELECTRIC LIGHT AND POWER COMPANY.

This was a petition by the Quincy Electric Light and Power Company for the approval of an issue of new capital stock, of the par value of \$50,000, the proceeds to be applied toward the cancellation of the floating debt of the company.

From the facts submitted at the hearing and disclosed by the annual returns of the company it appeared that the promissory notes outstanding on Dec. 31, 1906, existing on account of expenditures for additions to plant, were in excess of the proceeds to be derived from the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Quincy Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised

Laws, for the approval of an issue of additional capital stock, of the par value of \$50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which said stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Quincy Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the thirty-first day of December, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Transcript," newspapers published in the city of Boston, and in the "Quincy Ledger," a newspaper published in the city of Quincy. (January 24.)

PETITION OF THE CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

The Citizens' Gas, Electric and Power Company of Nantucket applied for the approval of an issue of first mortgage bonds, to the amount of \$26,000, on account of additions to its plant.

On Dec. 31, 1906, the company had outstanding promissory notes to the amount of \$24,500, \$20,000 of which existed on account of additions to the plant made since May 1, 1905. Other additions determined upon will probably cost upwards of \$6,000. The following was therefore adopted: —

On the petition of the Citizens' Gas, Electric and Power Company of Nantucket, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds to the amount of \$26,000, for the objects named in said petition, after public

notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens' Gas, Electric and Power Company of Nantucket, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$26,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the following purposes and to no other, to wit: proceeds to the amount of \$20,000 to be applied to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Dec. 31, 1906, and proceeds to the amount of \$6,000 to the payment of the cost of additions to the plant made subsequent to said December 31. (February 16.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY
OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of 24,200 shares of new capital stock, the proceeds to be applied toward the payment of outstanding promissory notes and the cost of proposed additions to its plant.

While extensive additions to the plant had been made since the last approval of stock, there had also been an unusual expenditure for reconstruction, renewals and substitution of new property for that already represented in capital. Both classes of expenditure seemed to be represented in the floating debt. The cost of renewals and reconstruction, necessarily incident to the proper development and conduct of the business and of replacing property no longer required, is fairly chargeable upon earnings, but only actual additions to plant upon capital.

In the last approval of stock provision was made for the purchase of the entire electric generating and distributing plants of certain suburban companies. The stock approved for this purpose has been issued, and all the plants designated, except those of the Newton and Chelsea companies, have been acquired, although the actual transfer of the electric plants of these companies has not yet been effected, the Edison company controls all the stock of the former and all the bonds of the latter company.

In view of these facts, and upon a careful scrutiny of the company's operations during the period named, the Board found that the floating debt existing on Sept. 30, 1906, and representing actual additions to the plant not provided for in the stock heretofore approved, did not exceed \$750,000. Other additions to the plant fully decided upon and in considerable part already undertaken will probably cost about \$3,900,000, of which \$1,824,000 is to be spent at the L Street station. Included in the company's budget for 1908, as submitted to the Board, were two items for lines, lamps, services and meters, estimated at \$1,000,000; but in the opinion of the Board neither the character nor the cost of these items had been determined with sufficient definiteness to justify the approval of new stock on their account. The following was therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Boston, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$2,420,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, of 21,220 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 3,488 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Sept. 30, 1906, and the proceeds of 17,732 shares to the payment of obligations which have been incurred since said September 30, or which may hereafter be incurred on account of additions to the company's generating and distributing plant.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$215 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale at some suitable

place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Globe," the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston. (February 20.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY
OF BROCKTON.

This was an application by the Edison Electric Illuminating Company of Brockton for the approval of an issue of new capital stock of the par value of \$550,000, the proceeds to be applied to the payment of the cost of additions to its plant.

It appeared that the probable cost of additions to plant already completed or determined upon would exceed the proceeds of the stock named in the petition. These additions include the construction and equipment of a new generating station in an adjoining town, the transmission lines incident to such new location, and the undergrounding of the company's lines in a considerable section of the city of Brockton, in accordance with an understanding already reached with said city. The following was therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Brockton, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$550,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Brockton, in conformity with all the requirements of law relating thereto, of 5,500 shares of new capital stock of the par value of \$100 each; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company incurred on account of additions to its plant made subsequent to the thirtieth day of June, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares

shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and "Brockton Daily Times," newspapers published in the city of Brockton. (April 30.)

PETITION OF THE NORTHAMPTON ELECTRIC LIGHTING COMPANY.

The Northampton Electric Lighting Company petitioned for the approval of an issue of bonds of the par value of \$100,000, the proceeds to be applied in payment for additions to its generating and distributing plant.

It appeared that the probable cost of the plant additions in progress and those determined upon by the company would equal the par value of the bonds named in the petition. The following was therefore adopted: —

On the petition of the Northampton Electric Lighting Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue of bonds is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Northampton Electric Lighting Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$100,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds to be applied to the payment of the cost of additions to the plant made subsequent to the thirtieth day of April, 1907, and to no other purpose. (June 22.)

PETITION OF THE WEBSTER ELECTRIC COMPANY.

This was an application by the Webster Electric Company for the approval of an issue of new capital stock, of the par value of \$75,000, for the purpose of paying the cost of additions to its plant and purchasing the Southbridge Gas and Electric Company.

The first hearing upon this petition was held on Dec. 31, 1906. It then appeared that the petitioner had outstanding indebtedness somewhat in excess of \$20,000, which had been incurred on account of additions to its plant; that it had arranged for the purchase of all the property and capital stock of the Southbridge Gas and Electric Company, including all its rights, privileges and franchises, for the sum of \$65,500; and that when this purchase was completed it intended to generate the regular electric supply for Southbridge at the Webster plant, retaining the present generating plant of the Southbridge company as a reserve, and transmitting the current over a newly constructed line connecting the present Webster and Southbridge generating stations; and that the probable cost of this transmission line would somewhat exceed \$10,000.

It further appeared that it was the intention of the petitioner, out of the proceeds of the stock named in the petition, to apply \$10,000 to the cost of the transmission line, \$15,000 to the payment of the indebtedness already mentioned, and \$50,000 toward the purchase of the stock and property of the Southbridge company, and to issue its notes for the remainder of the Southbridge purchase money.

The attention of the petitioner having been called to the provisions of section 13 of chapter 121 of the Revised Laws, and chapter 392 of the Acts of 1906, which seemed to prohibit the purchase of the Southbridge company and the payment therefor in the manner described, the hearing was continued, and the petitioner applied to the Legislature for authority to complete the Southbridge purchase, as originally contemplated.

Upon its presentation to the Legislature of the facts already stated, the company was granted the requisite authority by chapter 440 of the Acts of the year 1907, approved on May 22. After the passage of this act, and pursuant to the provisions of the same, the Southbridge Gas and Electric Company voted to sell all its property, privileges and franchises. The Webster company voted to purchase the same, and applied for the approval by this Board of an increase of its capital stock to the extent of 650 shares, and of the exchange of said shares for the entire outstanding capital stock of the Southbridge Gas and Electric Company, for the sole purpose of effecting such purchase and transfer.

Incident to this action, the directors of the Webster company committed the corporation to a reduction in prices, and at the suggestion of the Board voted that no dividend in excess of the rate paid by either the Webster or Southbridge company during the year ending June 30, 1907, shall be declared until the company shall have expended out of income the sum of \$30,000 either for new construction or on account of its present indebtedness. The following was therefore adopted: —

On the application of the Webster Electric Company, under the provisions of chapter 440 of the Acts of 1907, for the approval by the Board of an increase of its capital stock, to the extent of 650 shares, and of an exchange of the same for the outstanding shares of the capital stock of the Southbridge Gas and Electric Company, for the sole purpose of effecting the purchase by the Webster company and the transfer to it by the Southbridge company of all the locations, contracts, rights, privileges, franchises and other property of the Southbridge company, it is —

Ordered, That, pursuant to the provisions of chapter 440 of the Acts of the year 1907, for the sole purpose of effecting such purchase and transfer, the Board hereby approves of the issue by the Webster Electric Company, in conformity with all the requirements of law relating thereto, of 650 shares of additional capital stock, of the par value of \$100 each, and of the exchange of the same for the entire outstanding capital stock of the Southbridge Gas and Electric Company.

On the petition of the Webster Electric Company for the approval of an issue of new capital stock, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which the same is authorized, it is further —

Ordered, That the Board, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, hereby approves of the issue by the Webster Electric Company, in conformity with all the requirements of law relating thereto, of 100 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment of the cost of constructing an electric transmission line from the generating station of the Webster Electric Company in Webster to the present generating station of the Southbridge Gas and Electric Company in Southbridge, and to no other purpose.

And, for the purpose of determining the price or rate at which said 100 shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for

the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Worcester Daily Telegram," a newspaper published in the city of Worcester. (July 1.)

PETITION OF THE GREENFIELD GAS LIGHT COMPANY.

This was an application by the Greenfield Gas Light Company for the approval of an issue of new capital stock, of the par value of \$25,000, and of bonds to the amount of \$75,000.

The capital stock of the company outstanding was \$50,000. It appeared that the company was engaged in making extensive additions both to its generating and distributing plants, including the extension of its mains to supply the town of Montague, and that the cost of these extensions would somewhat exceed the proceeds of the stock and bonds named in the petition. The following was therefore adopted: —

On the petition of the Greenfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of preferred capital stock, of the par value of \$25,000, and of bonds to the amount of \$75,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock and bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greenfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 500 shares of new preferred capital stock, of the par value of \$50 each, and of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$75,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the payment of obligations now outstanding or which may hereafter be incurred on account of additions to the company's plant made subsequent to the first day of January, 1907.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$50 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (July 13.)

PETITION OF THE ELECTRIC LIGHT AND POWER COMPANY OF
ABINGTON AND ROCKLAND.

The Electric Light and Power Company of Abington and Rockland applied for the approval of an issue of new capital stock, of the par value of \$60,000, to pay the cost of additions to its plant.

Since Jan. 1, 1906, when the control of this company passed to the present owners, it has been engaged in making substantial additions to its plant, including the extension of its business into the town of Hanover, and the construction of a transmission line from the works of the Brockton company. Prior to May, 1907, nearly \$30,000 was expended on account of this work; and its entire cost, when completed according to the plans submitted, will probably exceed the proceeds of the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Electric Light and Power Company of Abington and Rockland, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$60,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Electric Light and Power Company of Abington and Rockland, in conformity with all the requirements of law relating thereto, of 600 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment of the cost of additions to the company's plant made subsequent to the first day of January, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Brockton Times," a newspaper published in the city of Brockton, and in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston. (August 1.)

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This was a petition by the Springfield Gas Light Company for the approval of an issue of new capital stock sufficient to produce the sum of \$350,000, on account of additions to its plant.

It appeared at the hearing that the additions to the manufacturing and distributing plants of the company already completed or in process of construction, beyond those for which new stock had been previously approved, and the other additions definitely determined upon, would cost approximately the amount named in the petition. A large part of this cost, or upwards of \$280,000, had already been expended, and was represented in the promissory notes of the company outstanding on June 1, 1907. The following was therefore adopted: —

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock sufficient to produce the sum of \$350,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,750 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 1,400

shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the first day of June, 1907, and the proceeds of 350 shares to the payment of the cost of additions to the manufacturing and distributing plants of the company made subsequent to the said first day of June.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (August 1.)

PETITION OF THE ARLINGTON GAS LIGHT COMPANY.

This was an application by the Arlington Gas Light Company for the approval of an issue of bonds, to the amount of \$100,000, the proceeds to be used to take up existing bonds and pay for additions to plant.

The bonds outstanding, amounting to \$30,000, were issued after the approval of this Board in the year 1900, and the company desired to retire them. The company had expended since June 30, 1903, for additions to its plant, beyond the proceeds of the stock approved therefor, about \$17,000. It had definitely determined upon and in part contracted for other additions to its generating and distributing plant, at an estimated cost of about \$70,000. Included in these is the extension of its street mains into the districts known as Waverly and Harvard Lawn, heretofore unoccupied by the company. The following was therefore adopted: —

On the petition of the Arlington Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, to the amount of \$100,000, for the objects named in said petition, after public notice and hearing, it being

deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue of bonds is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Arlington Gas Light Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$100,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the following purposes, and to no others, to wit: the proceeds of bonds to the amount of \$30,000 to be applied to the payment and cancellation of an equal amount, bond for bond, of the bonds now outstanding, the proceeds of said bonds to the amount of \$17,000 to the payment of other obligations of the company outstanding on the thirtieth day of June, 1907, and the proceeds to the amount of \$53,000 to the payment of the cost of additions to the company's plant made subsequent to the said thirtieth day of June. (August 2.)

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application by the Attleborough Steam and Electric Company for the approval of an issue of new capital stock, of the par value of \$75,000, on account of additions to its plant.

The company had definitely determined upon improvements and additions to its generating and distributing plants, the cost of which will probably equal or exceed the value of the stock named in the petition. A large part of this was already under contract or nearly completed. It appeared, however, that a certain part of this work was in its nature a reconstruction or replacement of previously existing plant. While the actual cost to the company of such part was not definitely determined at the time, it appeared that the expenditure for actual additions will probably not exceed \$70,000. The following was therefore adopted: —

On the petition of the Attleborough Steam and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$75,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company, in conformity with all the re-

quirements of law relating thereto, of 700 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the cost of additions to the company's plant made subsequent to the first day of March, 1907.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Post," newspapers published in the city of Boston, and in the "Attleborough Sun," a newspaper published in the town of Attleborough. (August 2.)

PETITION OF THE MARLBOROUGH ELECTRIC COMPANY.

The Marlborough Electric Company applied for the approval of an issue of new capital stock, of the par value of \$170,000, the proceeds to be applied to the cancellation of its indebtedness and in payment for further additions to the plant.

The company had outstanding capital stock of \$30,000 and bonds to the amount of \$75,000, of which \$35,800 were in the hands of bona fide holders for value, and \$39,200 were pledged by the company as security for certain of its promissory notes. The notes of the company amounted to \$99,675, unsecured save as stated above. The proceeds of said bonds to the amount of \$35,800 and of said notes to the amount of not less than \$99,000 are represented in additions and improvements previously made to the company's plant. The company desired to retire these bonds and notes. Further additions to the plant had been determined upon by the company, which, it is estimated, will cost not less than \$35,000. The following was therefore adopted:—

On the petition of the Marlborough Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$170,000, for the objects named in said petition, after public notice

and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Marlborough Electric Company, in conformity with all the requirements of law relating thereto, of 1,700 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 358 shares to the payment and cancellation of the entire bonded indebtedness now outstanding, the proceeds of 990 shares to the payment and cancellation of an equal amount of the company's floating debt, and the proceeds of 352 shares in payment of the cost of additions to plant made subsequent to the first day of July, 1907.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Post," newspapers published in the city of Boston, and in the "Marlborough Enterprise," a newspaper published in the city of Marlborough. (August 6.)

PETITION OF THE NORTHAMPTON GAS LIGHT COMPANY.

This was a petition by the Northampton Gas Light Company for the approval of an issue of 1,000 shares of new capital stock, of the par value of \$25 each.

The indebtedness of the company on June 30, 1907, represented by promissory notes, and incurred on account of additions to plant made prior to that date, amounted to \$17,500. The cost of other additions in progress or determined upon by the company, with the outstanding indebtedness stated, will probably exceed the proceeds of the stock hereinafter approved. The following was therefore adopted: —

On the petition of the Northampton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 1,000 shares of additional capital stock,

of the par value of \$25 each, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Northampton Gas Light Company, in conformity with all the requirements of law relating thereto, of 800 shares of new capital stock, of the par value of \$25 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 530 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 270 shares to the payment of the cost of additions to plant made subsequent to the thirtieth day of June, 1907.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$33 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (October 10.)

PETITION OF THE EASTHAMPTON GAS COMPANY.

This was an application by the Easthampton Gas Company for the approval of an issue of new capital stock, of the par value of \$20,000, to provide funds to pay the cost of additions to plant.

The indebtedness of the company on June 30, 1907, represented by promissory notes, and incurred on account of additions to plant, amounted to \$5,000. Other additions in progress or definitely determined upon by the company will probably cost upwards of \$15,000. The following was therefore adopted: —

On the petition of the Easthampton Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 200 shares of additional capital stock, of the par value of \$100 each, after public notice and hearing, it being

deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Easthampton Gas Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purpose and to no other, to wit: the proceeds of 50 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 150 shares to the payment of the cost of additions to plant made subsequent to the thirtieth day of June, 1907.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Daily Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (October 10.)

PETITION OF THE CAPE LIGHT, HEAT AND POWER COMPANY.

The Cape Light, Heat and Power Company applied for the approval of an issue of bonds, of the par value of \$25,000.

It appeared at the hearing that additions to plant needed for the satisfactory conduct of the business were in progress and nearly completed, and that the cost of these would be about \$14,000. It further appeared that there was a possibility of an additional expenditure for account of new plant of about \$11,000. This work, however, had not been definitely determined upon by the company, and upon fuller consideration may not be thought expedient. The following was therefore adopted: —

On the petition of the Cape Light, Heat and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, of the par value of \$25,-

000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of bonds hereinafter named is reasonably necessary for the purpose for which said bonds are authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cape Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$14,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; the proceeds thereof to be applied to the payment of the cost of additions to the company's plant made subsequent to the thirtieth day of June, 1907, and to no other purpose. (November 8.)

PETITION OF THE CAMBRIDGE ELECTRIC LIGHT COMPANY.

This was an application by the Cambridge Electric Light Company for the approval of an issue of new capital stock, of the par value of \$100,000, for the purpose of providing money to pay the indebtedness of the company already incurred and to be incurred in the extension and enlargement of its plant.

The company had outstanding on September 30, on account of additions to plant, promissory notes to the amount of \$30,000. Payments yet to be made on account of work under contract, a schedule of which was filed with the petition, will amount, according to said schedule, to \$111,892.32 more. The following was therefore adopted:—

On the petition of the Cambridge Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Electric Light Company, in conformity with all the requirements of law relating thereto, of 800 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 170 shares to the payment and cancellation of an equal amount of the indebtedness of the company represented by the promissory notes outstanding on Sept. 30, 1907, and the proceeds of 630 shares to the payment of the cost of additions to the company's plant under contract but not paid for on said thirtieth day of September.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$175 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (November 18.)

PETITION OF THE GARDNER ELECTRIC LIGHT COMPANY.

This was a petition by the Gardner Electric Light Company for the approval of an issue of 350 shares of new capital stock, of the par value of \$100 each, and of mortgage bonds to the amount of \$65,000.

The capital stock of the company already issued consists of 300 shares, of the par value of \$100 each. It had outstanding on June 30, 1907, promissory notes to the amount of \$60,000, the proceeds of which had been expended for additions to plant prior to that date. Of this, \$20,000 was represented by a single note secured by mortgage. Further additions nearly completed will require an additional expenditure of about \$40,000. The following was therefore adopted: —

On the petition of the Gardner Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$35,000, and of bonds to the amount of \$65,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock and bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Gardner Electric Light Company, in conformity with all the requirements of law relating thereto, of 350 shares of new capital stock, of the par value of \$100 each, and of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$65,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said

stock and bonds to be applied to the following purposes and to no others, to wit: \$20,000 thereof to the payment and cancellation of the mortgage note for that amount, \$40,000 to the payment and cancellation of an equal amount of the indebtedness of the company represented by its other promissory notes outstanding on June 30, 1907, and \$40,000 to the payment of the cost of additions to plant made subsequent to said thirtieth day of June.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Worcester Telegram" and the "Gardner News," newspapers published in the cities of Boston and Worcester and the town of Gardner, respectively. (November 22.)

PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

The Malden and Melrose Gas Light Company applied for the approval of an issue of new capital stock, of the par value of \$275,000, to pay indebtedness on account of new construction.

The obligations incurred by the company for additions to plant since May 31, 1906, in excess of those paid from the proceeds of stock heretofore approved, amount to \$300,660. On Sept. 30, 1907, the indebtedness of the company on this account consisted of promissory notes for \$186,026, accounts payable of \$13,518, and contingent liabilities since matured of \$101,016. The following was therefore adopted: —

On the petition of the Malden and Melrose Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws and of chapter 437 of the Acts of the year 1906, for the approval of an issue of additional capital stock, of the par value of \$275,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is author-

ized, and it being the opinion of the Board after due examination that the total capitalization of said company when increased as provided in the orders following will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company, in conformity with all the requirements of law relating thereto, of 2,500 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,550 shares to the payment and cancellation of an equal amount of the indebtedness of the company represented by its promissory notes outstanding on Sept. 30, 1907, and the proceeds of 950 shares to the payment of other indebtedness, not represented by promissory notes, on said September 30, but which was then outstanding or has since matured, and which was incurred on account of additions to plant, in excess of that paid from the proceeds of stock heretofore approved.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Journal," newspapers published in the city of Boston. (November 25.)

PETITION OF THE STOCKBRIDGE LIGHTING COMPANY.

This was an application by the Stockbridge Lighting Company for the approval of an issue of new capital stock, of the par value of \$25,000.

By its charter, issued Nov. 9, 1906, the company is organized for the purpose, among others, "of manufacturing, generating, purchasing, selling and distributing electricity and electrical current for light, heat and power."

The company had expended in the construction of a distributing plant for electric lighting \$22,200, and had executed a contract to purchase its electricity from the Great Barrington

Electric Light Company. The stock proposed in the petition is the first to be issued by the company. The following was therefore adopted:—

On the petition of the Stockbridge Lighting Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of \$25,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Stockbridge Lighting Company, in conformity with all the requirements of law relating thereto, of 250 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 222 shares to the payment of the cost of the electric distributing plant of the company, and the proceeds of 28 shares to be used for working capital. (December 10.)

PETITION OF THE AMESBURY ELECTRIC LIGHT COMPANY.

This was an application by the Amesbury Electric Light Company for the approval of an issue of bonds, of the par value of \$50,000, the proceeds to be applied to the payment of the cost of additions to plant.

This company was organized in 1886 as the Amesbury Electric Light and Patent Flooring Company, for the purpose of “furnishing electric light for Amesbury, Salisbury and vicinity, and the manufacture and sale of patent flooring, lumber and building material, and the furnishing of room and steam power for mechanical purposes.” After proving unprofitable for several years, the patent flooring and building material business was abandoned, and the machinery used for that purpose was sold. The mill building erected for this part of the company’s business was retained until 1903, when it was sold at a substantial loss, compared with its original cost. These losses combined to seriously impair the company’s capital.

The name of the company was changed in 1893 to the Amesbury Electric Light, Heat and Power Company, and in 1906 to the Amesbury Electric Light Company, but there has never been any reorganization of the corporation. The capital stock,

which in 1894 had reached the sum of \$50,300, is still outstanding, having been neither increased nor decreased since that date.

After April 30, 1906, the company expended about \$43,000 in reconstructing and adding to its plant, principally for the latter purpose. All of this amount and a previous expenditure for a like purpose are included in the debt. It had at the time of the hearing outstanding promissory notes amounting to \$92,971, of which \$21,240 were held by stockholders of the company, and represented cash advances by them to that amount. The company neither desired nor intended that any of the proceeds of the bonds named in the petition should be devoted to the payment of these stockholders' notes, but declared its intention to provide for them out of income, or in some other way which may be agreed upon between the company and the holders of the notes. A comparison of the company's assets and liabilities indicated an impairment of its capital by fully \$31,000, which was represented by its notes to that amount. The proceeds of other notes to the amount of \$50,000 are to be found in the plant. The following was therefore adopted:—

On the petition of the Amesbury Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, of the par value of \$50,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Amesbury Electric Light Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds, to an amount not exceeding \$50,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the payment and cancellation of an equal amount of the indebtedness of the company represented by its promissory notes outstanding on Oct. 31, 1907, and to no other purpose: *provided, however*, that no portion of said proceeds shall be used, either directly or indirectly, for the payment and cancellation of that portion of the company's notes outstanding on said thirty-first day of October which represented indebtedness to stockholders of that date.

And whereas, It appears that the fair structural value of the plant of the company is less than its outstanding stock and debt,—

Ordered, further, That said company after the date hereof shall not

declare or pay any dividend upon its capital stock until it shall have fully paid out of its income the promissory notes now outstanding, amounting to \$21,240, which represent the indebtedness to its stockholders, or until said notes and the amount of indebtedness which they represent shall be otherwise lawfully cancelled and surrendered to the company; and that said company shall not declare or pay dividends in any calendar year after the date hereof in excess of 5 per cent. upon its capital stock until other and additional promissory notes to the amount of \$10,000 shall have been paid and cancelled, until otherwise ordered by this Board. (December 14.)

PETITION OF THE BROCKTON GAS LIGHT COMPANY.

The Brockton Gas Light Company applied for the approval of an issue of bonds, to the amount of \$100,000, to refund existing bonds, and of new capital stock, of the par value of \$110,000, to pay the cost of additions to plant.

The company had outstanding first mortgage bonds to the amount of \$100,000, issued under date of Feb. 1, 1888, and maturing Feb. 1, 1908. These bonds bear interest at 6 per cent. annually; the proposed bonds are to be at 5 per cent.

In May, 1905, the Board approved an issue of 650 shares of new stock, the proceeds to be devoted to the payment of the cost of additions to plant made subsequent to April 1, 1905. Since that date the expenditures to Oct. 31, 1907, for additions, amounted to \$164,662. Deducting from this \$65,000, the proceeds of the stock approved for the purpose, leaves \$99,662, which is represented in the company's notes outstanding. Other additions already determined upon will probably cost about \$20,000. On October 31 the company's ordinary notes payable, not including coupon notes, bonds and a mortgage note for \$25,000, amounted to \$125,000. The following was therefore adopted: —

On the petition of the Brockton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$110,000, and of bonds, to the amount of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Brockton Gas Light Company, in conformity with all the requirements of

law relating thereto, of 1,100 shares of new capital stock, of the par value of \$100 each, and of the issue, at not less than par and accrued interest, of first mortgage bonds, to an amount not exceeding \$100,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the following purposes and to no other, to wit: the proceeds of 1,000 shares of said stock to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Oct. 31, 1907, exclusive of coupon and mortgage notes, the proceeds of 100 shares in payment of the cost of additions to plant made subsequent to the thirty-first day of October, A.D. 1907, and the proceeds of said bonds to the payment and cancellation of an equal amount, bond for bond, of the first mortgage bonds of the company now outstanding, and maturing on Feb. 1, 1908.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and "Brockton Daily Times," newspapers published in the city of Brockton. (December 24.)

PETITION OF THE FRANKLIN ELECTRIC LIGHT COMPANY.

This was an application by the Franklin Electric Light Company for the approval of an issue of new capital stock, of the par value of \$10,000.

This company was organized in 1886. Since 1895 it has entirely reconstructed and substantially enlarged its plant. For this purpose it has used its income and the proceeds of loans, of which there were outstanding on Nov. 30, 1907, \$9,500. Other extensions under construction will cost about \$3,000 more. The following was therefore adopted: —

On the petition of the Franklin Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$10,000, for the objects named in said petition, after public notice

and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Franklin Electric Light Company, in conformity with all the requirements of law relating thereto, of 100 shares of new capital stock, of the par value of \$100 each; the proceeds of said shares to be applied to the following purposes and to no other, to wit: the proceeds of 75 shares to the payment and cancellation of an equal amount of the indebtedness of the company outstanding on Nov. 30, 1907, and the proceeds of 25 shares to the payment of the cost of additions to the company's plant made subsequent to said November 30.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Hampshire Gazette," newspapers published in the cities of Boston, Springfield and Northampton, respectively. (December 28.)

VIOLATIONS OF LAW.

The following cases of violation of the statutes have occurred since the last annual report: by the Amesbury and Salisbury Gas Company, the Greene Electric Light, Power and Manufacturing Company, the Marlborough-Hudson Gas Company, and the municipalities of Belmont, Ipswich, Marblehead, Millers Falls, Reading, Templeton and Wellesley, in neglecting to make their annual returns to the Board within the time required by law; by the Ipswich Gas Light Company, in distributing gas containing sulphuretted hydrogen; by the Charlestown Gas and Electric Company, in distributing gas containing more than twenty grains of sulphur; by the Framingham Gas, Fuel and Power Company and the Clinton Gas Light Company, in distributing gas with an illuminating power of less than sixteen standard English candles.

ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injuries from gas and electricity manufactured and sold during the year 1907.

GAS.

Fatal Cases (148).

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Jan. 1,	Mrs. Eva Thompson,	40	Lowell: 12 Howard Street,	Mixed,	Burner left open; suicide.
1,	Agnes Geary,	19	Melrose: 24 West Emerson Street,	Mixed,	Burner left open; accidental.
2,	Thomas F. Temple,	68	Neponset: 2 Wood Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
3,	Ann Sarah Hill,	56	Lynn: 99 Fayette Street,	Mixed,	Burner of gas heater left open; suicide.
7,	Nicholai Malinowski,	24	Boston: 80 Harrison Avenue,	Mixed,	Burner left open; accidental.
13,	Ralph Wignall,	37	Boston: 110 Charles Street,	Mixed,	Burner left open; accidental.
14,	John Bilodeau,	33	Haverhill: 202 Merrimac Street,	Water,	Burners left open; suicide.
14,	Najieb Shukier,	21	Boston: 71 Beach Street,	Mixed,	Burner left open; accidental.
Feb. 3,	Mrs. Alice E. Thomas,	36	Boston: 15 Bond Street,	Mixed,	Burner left open; suicide.
4,	James Boyle,	70	Lowell: 282 Appleton Street,	Mixed,	Burner left open; suicide.
6,	Jeremiah Scott,	30	Boston: 3 Hanson Street,	Mixed,	Burner left open; suicide.
8,	Emma Silvey,	20	Haverhill: 66 Emerson Street,	Water,	Burner left open; accidental.

8,	George W. Linscott,	63	Boston : 25 Folsom Street,	Mixed, .	Burner left open ; accidental.
10,	Mary Cavanaugh,	58	Dorchester : 104 Boston Street,	Mixed, .	Burner of gas radiator left open ; accidental.
11,	Geo. A. Southerland,	39	Boston : 34 Hawley Street,	Mixed, .	Burner left open ; suicide.
20,	John Hall,	50	South Boston : 736 East Second Street,	Water, .	Burner left open ; accidental.
24,	Louis Sodensky,	19	Worcester : 46 Orange Street,	Mixed, .	Burner of gas radiator left open ; accidental.
24,	Mrs. Elizabeth Kay,	68	Fall River : 2791 North Main Street,	Water, .	Gas cocks of stove left open.
March 5,	Carrie M. Walker,	30	Springfield : 1 Colton Place,	Mixed, .	Burner left open ; suicide.
9,	Paul Oser,	56	Boston : 119A Green Street,	Mixed, .	Burner left open ; accidental.
16,	Bartholomew Roach,	96	Dorchester : 140 Pleasant Street,	Water, .	Burner left open ; accidental.
31,	John Green,	47	Lowell : 25 Kirk Street,	Mixed, .	Gas escaped from a loose coupling.
April 3,	David Kennedy,	41	Roslindale : 16 Fletcher Street,	Mixed, .	Burner left open ; accidental.
4,	John G. Howard,	47	Boston : 8 Ambrose Street,	Mixed, .	Burner left open ; accidental.
14,	Edward H. Setchell,	80	South Boston : 470 East Fourth Street,	Water, .	Gas inhaled through rubber tube attached to heater.
16,	Mary Duggan,	23	Roxbury : 19 Gaston Street,	Water, .	Burner left open ; accidental.
19,	Margaret McDonough,	-	Lawrence : 89 Knox Street,	Mixed, .	Burner left open ; suicide.
21,	Crawford A. Burns,	30	Boston : 259 Shawmut Avenue,	Mixed, .	Burner left open ; accidental.
21,	Gideon S. Hunter,	64	Springfield : 37 Plymouth Street,	Mixed, .	Burner left open ; probably accidental.
21,	Geo. F. Sawyer,	-	Medford : 172 Park Street,	Mixed, .	Burner left open ; accidental.
22,	Egbert E. Carter,	52	Cambridge : 432 Cambridge Street,	Mixed, .	Burner left open ; suicide.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907. April 23,	Mrs. Robert M. Bailey,	55	Somerville: 50 College Avenue,	Mixed,	Gas inhaled through rubber tube attached to gas heater.
23,	George M. Blades,	48	Chicopee Falls: American House,	Water,	Burners left open; suicide.
29,	Mrs. Abbie G. Smith,	46	Jamaica Plain: 8½ Beethoven Street,	Coal,	Burner left open; suicide.
May 10,	Edward R. Norton,	38	Worcester: 138 Belmont Street,	Mixed,	Gas inhaled through rubber tube attached to burner.
20,	Catherine Hirsch,	60	Lawrence: 66 Allston Street,	Mixed,	Burner left open; suicide.
22,	Emma Porter,	61	Boston: 291 Shawmut Avenue,	Mixed,	Burner left open; accidental.
22,	Wm. H. Overell,	30	Boston: 671 Massachusetts Avenue,	Mixed,	Burner left open; suicide.
24,	Mrs. Mary S. Bacon,	71	Cambridge: 36 Lee Street,	Mixed,	Burner left open; suicide.
25,	Jessie Morton,	-	Boston: Hotel Langham,	Mixed,	Gas inhaled through rubber tube attached to fixture.
26,	Mrs. Lottie A. Beardsley,	54	Holyoke: 5 Willow Street,	Mixed,	Rubber tube detached from fixture; accidental.
27,	Morris A. Isaacs,	43	South Boston: 529 East Sixth Street,	Water,	Gas inhaled through rubber tube attached to fixture.
28,	A delaide D. Miller,	49	Dorchester: 53 Greenbrier Street,	Coal,	Burner left open; suicide.
28,	Elizabeth F. Andrews,	48	Boston: 2418 Washington Street,	Mixed,	Burner left open; accidental.
June 1,	Stavros Varnavos,	26	Lawrence: 17 Harrison Street,	Mixed,	Burner left open; accidental.
4,	Robert Miller,	69	Lawrence: 27 Park Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
4,	Bernard J. Cullen,	22	Boston: 92 Compton Street,	Mixed,	Burner left open; accidental.

6,	George Smith, . . .	25	South Boston: 112 M Street, . . .	Water, .	Burner left open; accidental.
7,	Herbert Harris, . . .	30	Lynn: City Hall Square, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
7,	Paulina E. Smith, . . .	61	South Boston: 537 East Fourth Street, .	Water, .	Gas inhaled through rubber tube attached to fixture.
8,	Mrs. Adah Gooding, . . .	60	Boston: 79 Myrtle Street, . . .	Mixed, .	Burner left open; suicide.
12,	Mary A. Lucey, . . .	24	South Boston: 628 East Sixth Street, .	Water, .	Gas inhaled through rubber tube attached to fixture.
13,	Geo. W. Parriquin, . . .	51	South Boston: 322 E Street, . . .	Water, .	Burner left open; suicide.
23,	Gertrude E. Edwards, . . .	27	Boston: 706 Columbus Avenue, . . .	Mixed, .	Burner left open; suicide.
25,	Inez M. Vaughn, . . .	48	Dorchester: 8 Stonehurst Street, . . .	Coal, .	Burner left open.
July 21,	Susan J. Buxton, . . .	-	Salem: 45 Washington Square, . . .	Coal, .	Burner left open; suicide.
24,	Chas. G. Bailey, . . .	40	Lynn: 156 Ocean Street, . . .	Mixed, .	Burner left open; accidental.
27,	George L. Titus, . . .	-	Attleborough: 13 Hope Street, . . .	Coal, .	Gas inhaled through rubber tube attached to gas stove.
Aug. 2,	David Klein, . . .	69	Roxbury: 1 Maywood Terrace, . . .	Mixed, .	Burner left open; suicide.
4,	James N. Randall, . . .	39	Lawrence: 130 Cross Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
5,	Ida Dominique, . . .	-	North Andover: 127 Water Street, . .	Mixed, .	Burner left open; suicide.
8,	Henry Berkemeyer, . . .	49	Roxbury: 37 Walnut Avenue, . . .	Mixed, .	Burner left open; suicide.
9,	Wilhelmina Mainig, . . .	30	Boston: 73 Village Street, . . .	Mixed, .	Burner left open; accidental.
11,	Sarah Cunningham, . . .	45	Springfield: 30 Clinton Street, . . .	Mixed, .	Burner left open; accidental.
13,	Chas. F. Atkinson, . . .	26	Somerville: 15 Summer Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
14,	Edward Charlesworth, . . .	54	Haverhill: 240 Main Street, . . .	Water, .	Burner of water heater left open; accidental.

Fatal Cases—Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Aug. 15,	Parker Morse, . . .	—	Boston,	Mixed, .	Company employees: died from injuries in explosion while repairing main.
15,	James Morgan, . . .	—			
15,	John J. Murphy, . . .	—			
16,	Mrs. Alice S. Marble, . . .	60	Haverhill: 7 Mechanic Street, . .	ater, .	Burner left open; suicide.
21,	Geo. B. Hathaway, . . .	17	East Boston: 262 Princeton Street, .	Mixed, .	Burner left open; suicide.
26,	Mrs. Florence G. Mosher, . .	57	New Bedford: 205 County Street, .	Mixed, .	Burner left open; suicide.
31,	Mrs. Kidder, . . .	—	Lowell: 228 Central Street, . .	Mixed, .	Burners left open; suicide.
Sept. 2,	Margaret Malloy, . . .	40	Fall River: 176 Eagle Street, . .	Water, .	Burner left open; accidental.
3,	Harry T. Cameron, . . .	45	Boston: 6 Dearborn Place, . .	Water, .	Gas inhaled through rubber tube attached to fixture.
4,	Elmer J. Sargent, . . .	26	Lowell: 177 Middlesex Street, . .	Mixed, .	Burners left open; suicide.
7,	Patrick Houlihan, . . .	30	South Hadley Falls,	Water, .	Gas escaped in governor pit in which they were working.
7,	Jeremiah Lyons, . . .	30			
10,	Amy E. Hyde, . . .	25	Fall River: 1281 New Boston Road, .	Water, .	Gas escaped from defective fixture.
15,	Mrs. Margaret A. Dade, . .	35	Boston: 2 Mack Street, . . .	Water, .	Burner left open; suicide.
16,	Alfred Bridge, . . .	55	Fall River: 371 Osborn Street, . .	Water, .	Burner left open; suicide.
17,	James Lee, . . .	43	Springfield: 23 Bliss Street, . .	Mixed, .	Burner left open; accidental.

21,	James Maddock,	.	.	70	Lawrence: 168 Prospect Street,	.	Mixed,	Gas inhaled through rubber tube attached to fixture.
25,	Orville A. Atkinson,	.	.	58	Boston: 50 Bromfield Street,	.	Mixed,	Gas inhaled through rubber tube attached to fixture.
30,	Wm. Smith,	.	.	63	Haverhill: 3 Kimball Street,	.	Water,	Burner left open; suicide.
Oct. 2,	Richard DeChamplain,	.	.	-	Fall River: 113 Feuner Street,	.	Water,	Burner left open; accidental.
5,	Lizzie Moulton,	.	.	46	Boston: 69 Sterling Street,	.	Mixed,	Gas inhaled through rubber tube attached to fixture.
6,	Amelia Norton,	.	.	71	Springfield: 58 Spring Street,	.	Mixed,	Gas escaped through defective fixture.
9,	Dalvini Mallard,	.	.	-	Holyoke: 318 Main Street,	.	Mixed,	Tube connecting gas stove accidentally detached from fixture.
10,	John Pratt,	.	.	-	Holyoke: Corner Main and Mosher streets,	.	Mixed,	Burner left open.
10,	James Stock,	.	.	-	Fall River: 421 Tecumseh Street,	.	Water,	Gas inhaled through rubber tube attached to fixture.
10,	Ann Thomas,	.	.	65	Boston: 372 Shawmut Avenue,	.	Mixed,	Burner left open; accidental.
11,	Frank Fabiano,	.	.	43	Haverhill: 229 Washington Street,	.	Water,	Burner of gas stove left open; accidental.
12,	Salvatore Ruoco,	.	.	20	{ Lynn: 15 Libby Court,	.	Mixed,	Burner left open; accidental.
12,	Giachino Ruoco,	.	.	30		.	Mixed,	Burner left open; accidental.
13,	Joseph Deslauriers,	.	.	16	Lowell: 15 Garnet Street,	.	Mixed,	Burner left open; accidental.
14,	Mrs. Julia Robinson,	.	.	57	Waltham: 198 Adams Street,	.	-	Gas inhaled through rubber tube attached to fixture.
14,	Curtis Bergman,	.	.	17	Lowell: 22 Lincoln Street,	.	Mixed,	Burner left open; accidental.
16,	Thos. D. Kelley,	.	.	-	Worcester: 18 Portland Street,	.	Mixed,	Burner left open; suicide.
18,	Daniel E. Malone,	.	.	33	Boston: 53 Hancock Street,	.	Mixed,	Gas inhaled through rubber tube attached to fixture.
22,	Benjamin C. Palfrey,	.	.	-	Winthrop: 100 Sargent Street,	.	Mixed,	Burner left open.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
O t. 22,	Flora M. Smith,	21	Boston: 67 Falmouth Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
24,	David G. Pratt,	65	Cambridge: 33 Norfolk Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
25,	Albert C. Johnson,	40	Boston: 499 Shawmut Avenue,	Mixed,	Burner left open; accidental.
25,	James McGuinness,	36	Boston: 39 Emerald Street,	Mixed,	Gas inhaled through rubber tube attached to fixture.
26,	Mrs. May E. Currier,	50	Haverhill: 48 Washington Avenue,	Water,	Tube connecting gas radiator accidentally separated from fixture.
26,	Mrs. Eliza Nagle,	75	Everett: 47 Hosmer Street,	Mixed,	Burner of gas stove left open; accidental.
29,	Terrence O'Boyle,	33	{ Lowell: 337 Worthen Street,	Mixed,	Burner left open; accidental.
29,	James Nichols,	21		Mixed,	Burner left open; accidental.
30,	Mary Howarth,	70	Lawrence: 71 Spruce Street,	Mixed,	Burner left open; accidental.
30,	Wm. B. Everett,	52	Boston: 19 Park Street,	Water,	Gas inhaled through rubber tube attached to fixture.
Nov. 1,	Mrs. Mary Lee,	80	Boston: 157 Charles Street,	Mixed,	Burner left open.
4,	Louis Abramovitz,	-	Malden: 22 Newton Street,	Mixed,	Burner left open; suicide.
6,	Wm. Rosen,	59	Roxbury: 137 Howard Avenue,	Water,	Gas inhaled through rubber tube attached to fixture.
7,	James Carey,	55	Boston: 172 Keyes Street,	Water,	Burner left open; accidental.
11,	Theophile Jovin,	77	Lowell: 116 Middlesex Street,	Mixed,	Burners left open.
11,	Herman F. Curtis,	69	Salem: 302 Essex Street,	Coal,	Gas inhaled through rubber tube attached to fixture.

15,	John McGee,	65	{ Dorchester: 326 Codman Street, .	Water, .	Burner left open; accidental.
15,	Catherine McGee,	67			
17,	Edward Libby,	65	Amesbury: 1 Washington Street, .	Water, .	Burner left open; accidental.
17,	Adele Sagehorn,	60	Boston: 43 Upton Street,	-	Burner left open; accidental.
19,	Amelia H. Moore,	24	Boston: 70 Chandler Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
20,	John Maslen,	70	North Andover: 34 Stonington Street,	Mixed, .	Burners left open.
20,	Robert Murray,	29	Boston: 208 Eliot Street,	Mixed, .	Burner left open.
20,	Martin J. White,	45	Boston: 2492 Washington Street, .	Mixed, .	Burner left open; accidental.
20,	Daniel McDougall,	44			
20,	Mrs. Daniel McDougall,	38	{ Cambridge: 25 Market Street, . .	Mixed, .	Supply from prepayment meter renewed while burners were open.
21,	Mrs. W. T. Hedges,	32			
21,	Butler Hedges,	6	{ Newtonville: 20 Lowell Avenue, .	Mixed, .	Burner left open; suicide.
21,	French Hedges,	11			
22,	George A. Ramsey,	24	Springfield: 11 Matton Street, . .	Mixed, .	Burners left open; suicide.
26,	Mrs. Mary L. Winans,	60	Worcester: 3 Castle Street, . . .	Mixed, .	Burner of gas stove left open.
27,	Wm. Stacey,	55	South Boston: 172 Dorchester Street,	Mixed, .	Gas inhaled through rubber tube attached to fixture.
29,	Peter Johnson,	32	Boston: 6 Cazenove Street,	Mixed, .	Burner left open.
29,	Mrs. Catherine C. Logan,	46			
29,	Anita E. Logan,	18	{ Boston: 11 Durham Street, . . .	Mixed, .	Burner left open; accidental.

Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Dec. 3,	Andrew McLay, . . .	-	Lynn: Hotel Oxford, 25 Munroe Street.	Mixed, .	Burners left open.
3,	Giovanni Invario, . . .	26	} East Boston: 186 Maverick Street, .	Mixed, .	Burners left open; accidental.
3,	Gregorio Benedicto, . . .	43			
7,	George Clark, . . .	25	Boston: 11 Cazenove Street, . . .	Mixed, .	Burner left open; suicide.
10,	Wm. C. Alexander, . . .	-	Lawrence: 654 Broadway, . . .	Mixed, .	Burner of gas heater left open.
11,	George Marks, . . .	40	Boston: 49 Clarendon Street, . . .	Mixed, .	Burner of gas stove left open; probably accidental.
13,	William Hannon, . . .	70	} Lawrence: 207 Canal Street, . . .	Mixed, .	Burner left open; accidental.
13,	John Hannon, . . .	47			
20,	James Simpson, . . .	23	Boston: 107 Green Street, . . .	Coal, .	Burner left open.
25,	Thomas Heslop, . . .	49	} Boston: 135 Staniford Street, . . .	Coal, .	Burner left open; accidental.
25,	Thomas F. Murphy, . . .	11			
25,	Sophia Sider, . . .	22	} Boston: 53 Leverett Street, . . .	Coal, .	Burner left open; accidental.
25,	Katherine Sider, . . .	20			
27,	John Murphy, . . .	60	Lowell: 15 Tyler Street, . . .	Mixed, .	Defective fixture.
29,	James P. Day, . . .	31	Dorchester: 130 Dakota Street, . . .	Mixed, .	Burner left open; probably suicide.

Non-fatal Cases (143).

1907.									
Jan. 1,	Amandus S. Peterson,	.	38	Worcester: 425 Main Street,	Mixed, .	Burner left open.			
7,	Henry Syme,	.	32	Boston: 642 Washington Street,	Mixed, .	Burner left open; accidental.			
11,	Wm. J. Hillock,	.	—	Lowell: Frontenac Hotel,	Mixed, .	Burner left open; accidental.			
13,	William Payson,	.	38	Lynn: 113 Munroe Street,	Mixed, .	Burners left open.			
14,	Abbie Smith,	.	36	Haverhill: 29 New Hampshire Ave.,	Water, .	Burner left open; accidental.			
20,	Joseph Bisson,	.	43	Roxbury: 65 Walden Street,	Mixed, .	Gas escaped from defective fixture.			
24,	John W. Newington,	.	—	Cambridge: corner Otis and Second streets.	Mixed, .	Leak in street main.			
24,	Annie L. Newington,	.	—						
24,	Ernest W. Cox,	.	—						
24,	Michael F. Corbett,	.	—						
24,	Mrs. Ellen McCarthy,	.	—						
24,	Mary H. Barrett,	.	—						
24,	Patrick Scully,	.	—	Boston: 94 Canal Street,	Mixed, .	Gas entered house from a leak in the street.			
24,	Mrs. Annie Scully,	.	—						
26,	George Kiley,	.	25				Boston: 48 Summer Street,	Mixed, .	Cock of gas meter left open.
26,	Thomas Rourke,	.	48				Lawrence: 212 Lowell Street,	Mixed, .	Gas escaped from a defective fixture.
26,	John Belanger,	.	—						
26,	Telesphore Lavallo,	.	—						

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Jan. 26,	Mrs. Annie Cowan and three children.	—	{	{	{
26,	Mrs. Margaret Chards and three children.	—			
26,	John J. Budister, . . .	—			
26,	Jeremiah Crane, . . .	—			
26,	Dennis Sullivan, . . .	—			
26,	Mrs. Sullivan and three children.	—	{	{	{
26,	Mrs. Annie Berkley and one child.	—			
26,	Patrick West, . . .	—			
26,	Mrs. West, . . .	—			
28,	Harriet Snow, . . .	70			
29,	Henrietta Turner, . . .	35	{	{	{
29,	Herbert Turner, . . .	3			
31,	Frank Morrison, . . .	—	Lowell: 99 Mt. Washington Street, .	Mixed, .	Burned by explosion.
31,	Grace Hartland, . . .	18	Worcester: 210 West Street, . . .	Mixed, .	Burned by explosion.
Feb. 3,	Fannie Hahn, . . .	14	{	{	{
3,	Frederick Hahn, . . .	10			
			Boston: 165 H Street, . . .	Water, .	Leak in street main.
			Boston: 2 Mt. Vernon Place, . . .	Mixed, .	Burner left open; accidental.
			South Boston: 713 East Fourth Street, .	Water, .	Leak in street main.

5,	Mrs. Phoebe Aubrey,	-	-	{ Lowell: 159 Middlesex Street, .	Mixed, .	Burner left open.
5,	Ida E. Aubrey,	-	-	-	-	-
7,	Sherman T. Stiles,	41	-	Boston: 20 Pinckney Street, .	Mixed, .	Burner of gas heater open; accidental.
9,	Eva Cressy,	-	-	Gloucester: Western Avenue, .	Coal, .	Gas escaped through defective fixture.
10,	A. F. Clark,	-	-	Lawrence: Essex House, .	Mixed, .	Burner left open; accidental.
12,	Edward Barnaby,	-	-	Haverhill: Summer Street, .	Water, .	Overcome while repairing gas main.
15,	Mrs. Walter Crossley,	-	-	Fall River: 92 Clinton Street, .	Water, .	Key of gas stove left open.
24,	Mary Hines,	-	-	{ Lawrence: Tremont Street, .	Mixed, .	Burner left open; accidental.
24,	Mary Hillery,	-	-	-	-	-
27,	Simon Bloch,	-	-	Malden: 121 Bryant Street, .	Mixed, .	Burner left open.
March 6,	Eugene Getchell,	35	-	Haverhill: 27 Washington Avenue, .	Water, .	Burner of gas radiator left open.
9,	Marion Christiansen,	27	-	Roxbury: 30½ Warren Street, .	Coal, .	Gas inhaled through rubber tube attached to fixture.
17,	Vincent Marotta,	50	-	-	-	-
17,	Mrs. Rose E. Marotta,	40	-	{ Lowell: 129½ Colburn Street, .	Mixed, .	Burner left open; accidental.
21,	Albert Johnson,	-	-	-	-	-
21,	Henry Dowville,	-	-	{ Everett: 10 Malden Street, .	Mixed, .	Burner of gas radiator left open.
27,	Walter Howarth,	18	-	Boston: 7 Goodwin Place, .	Mixed, .	Burner left open; accidental.
28,	Frank Messine,	-	-	Brockton: 28 Wyman Street, .	Mixed, .	Burner left open.
30,	Mrs. Mary Sullivan,	-	-	Fall River: 63½ Prospect Street, .	Water, .	Service cock of meter left open; accidental.
30,	Zaphios Stratigakis,	24	-	Boston: 12½ Boylston Place, .	Mixed, .	Burner left open; accidental.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
April 8,	Henry Stornor,	50	Boston: 263 Columbus Avenue,	Mixed,	Burner left open; accidental.
10,	Edward Woodfin,	18	Brighton: 64 Shepard Street,	Coal,	Gas inhaled through rubber tube attached to burner.
13,	Frederick Phaneuf,	-	Gardner: Wheelan House,	Water,	Burner left open.
20,	William Rowe,	14			
20,	Frank Rowe,	13	Malden: 226 Charles Street,	Mixed,	Gas from leak in street main.
20,	Charles Rowe,	11			
28,	Lucia Diag,	-			
28,	Karalya Diag,	-	Fall River: 1081 Slade Street,	Water,	Burner left open; accidental.
May 7,	Esther Garside,	14			
7,	Martin Garside,	3	Fall River: 194 Buffington Street,	Water,	Burner of gas stove left open; accidental.
8,	Peter Gonzales,	55	East Boston: 36 Frankfort Street,	Mixed,	Burner left open; attempted suicide.
29,	Edward O. Reers,	62	Brookline: 185 Davis Avenue,	Coal,	Burner left open.
June 2,	Mrs. E. J. Tarr,	-	Lowell: Ayer Home,	Mixed,	Burned by explosion.
6,	John O'Mara,	28	South Boston: 112 M Street,	-	Burner left open; accidental.
6,	Einer Johnson,	22	Worcester: 727 Main Street,	Mixed,	Burner left open; accidental.
9,	Tracey Lewis,	27	Malden: Central House,	Mixed,	Burner left open; accidental.

14,	Annie W. Foley,	.	.	30	Brighton: Wm. E. Russell School,	Coal,	Burned by explosion.
16,	James Brayshaw,	.	.	-	Boston: New Province House,	Coal,	Gas escaped through rubber tube attached to fixture.
17,	Arnold Bauman,	.	.	22	{ South Boston: 65 A Street,	Water,	Burner left open; accidental.
17,	Carl Carbrou,	.	.	24			
21,	Mali Babo,	.	.	18	{ Haverhill: 42 Locust Street,	Water,	Gas escaped from leaky rubber tube.
21,	Mike Fanara,	.	.	16			
21,	Elias Fanara,	.	.	-	{ Worcester: 11 Laurel Street,	Mixed,	Burner left open.
July 1,	Kachodoor Shahinian,	.	.	32			
19,	Martin Brierly,	.	.	17	Fall River: 56 Dyer Street,	Water,	Burner left open; attempted suicide.
Aug. 15,	Patrick Kilroy,	.	.	-	{ Boston,	Mixed,	Company employees: injured by explosion while repairing main.
15,	John Deehan,	.	.	-			
15,	David Bransfield,	.	.	-	{ South Boston: 1 Hart Place,	Water,	Burners left open; attempted suicide.
15,	James G. Hooper,	.	.	-			
20,	Mrs. Andrew Shallow,	.	.	-	Cambridge: 260 Putnam Street,	Mixed,	Burner left open.
21,	Walter Moody,	.	.	21	Haverhill: 5 Hillside Place,	Water,	Gas escaped through leaky gas tubing.
28,	Mrs. Mary Sansoucie,	.	.	28	{ Lowell: 29 and 31 Central Street,	Mixed,	Burned by explosion.
Sept. 3,	C. H. Joyce,	.	.	-			
3,	J. H. Hayenaner,	.	.	-	{		
3,	W. H. Dodge,	.	.	-			
3,	Fred Naylor,	.	.	-			

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Sept. 4,	Panagiotis Koneacos,	.	{ Lowell: 476 Merrinack Street,	Mixed, .	Burner left open; accidental.
4,	Paraskeri Koneacos,	.			
25,	Albert Brown, .	48	Dorchester: 29 Magnolia Street,	Water, .	- - -
26,	P. J. Sullivan, .	-	Holyoke: 70 Center Street, .	Mixed, .	Burned by explosion.
27,	Harry Eulin, .	34	South Boston: 178 L Street, .	Water, .	Burner left open; attempted suicide.
30,	Jonathan Auty, .	70	Lawrence: 37 Foster Street, .	Mixed, .	Burner of gas stove left open; accidental.
Oct. 4,	Henry Botteli, .	-	Southbridge: Main Street, .	Water, .	Burned by explosion.
4,	Michael Downey, .	-	Melrose: 44 Charles Street, .	Mixed, .	Overcome while at work.
6,	George P. Koch, .	33	Jamaica Plain: 132 Paul Gore Street,	Water, .	Gas inhaled through rubber tube attached to fixture; attempted suicide.
8,	Mrs. Jennie Beekman, .	22	Boston: 47 Hillside Street, .	Water, .	Burner left open; accidental.
12,	George McDonald, .	34	Boston: 17 Dwight Street, .	Mixed, .	Burner of gas radiator left open; accidental.
12,	Matthew Bubici, .	-	Lynn: 15 Libby Court, .	Mixed, .	Burner left open; accidental.
14,	Mrs. Chas. Gill, .	-	New Bedford: 266 Coggeshall Street,	Mixed, .	Burner left open; accidental.
15,	M. A. Matthews, .	27	East Boston: 111 Maverick Street, .	Mixed, .	Burner left open; accidental.
22,	R. Hale Smith, .	60	Springfield: 45 North Main Street, .	Mixed, .	Burner left open; accidental.
28,	Hugh O'Rourke, .	-	Lowell: 89 Chestnut Street, .	Mixed, .	Injured by gas explosion.
31,	Mrs. Jennie Littlewood, .	-	Lowell: 135 Liberty Street, .	Mixed, .	Burner left open; accidental.

31,	Exel Laison,	-	Lawrence: 186 Salem Street, . .	Mixed, .	Burner left open; accidental.
Nov. 12,	Ralph Tomilson,	68	Dorchester: 23 Cottage Side, . .	Water, .	Burner left open; accidental.
13,	Helen Borosky,	18	Dorchester: 19 Bradshaw Street, .	Water, .	Burner left open; accidental.
15,	Estelle B. Strong,	38	Boston: 37 Falmouth Street, . .	Mixed, .	Burner left open; accidental.
16,	Mrs. Walter Goodwin,	-	Lynn: Pleasant Street,	Mixed, .	Injured by explosion of gas in manhole.
19,	Patrick O'Brien,	-	{ New Bedford: Belleville Avenue, .	Mixed, .	Overcome while at work in manhole.
19,	John Wood,	-			
24,	Strowinski family, consisting of four members.	-	Lawrence: 45 Brook Street, . . .	Mixed, .	Burner left open. Leak in street main.
26,	Antonio Graziano,	21	Boston: 160 Merrimac Street, . .	Mixed, .	Gas inhaled through rubber tube attached to fixture; attempted suicide.
Dec. 1,	Thomas Carson,	46	Boston: New Province House, Province Street.	Mixed, .	Burner left open; accidental.
4,	John O'Neill,	-	New Bedford: 111 Bonney Street, .	Mixed, .	Burner left open; accidental.
4,	Antonio Transkoe,	-	Boston: 25 Essex Street,	Mixed, .	Burner left open; accidental.
5,	T. Myphen,	-	Boston: 175 Court Street,	Mixed, .	Burner left open; accidental.
6,	Celia Shaer,	21	Boston: 21 Oneida Street,	Mixed, .	Gas tubing removed from fixture and key left open; accidental.
6,	Stephen Dunnigan,	60	Lowell: St. James Hotel,	Mixed, .	Burner left open; accidental.
9,	George Dewar,	-	New Bedford: 98 Cove Street, . .	Mixed, .	Burner left open; accidental.
10,	Chas. E. Geary,	26	Roxbury: 354 Centre Street, . . .	Mixed, .	Burner left open; accidental.
11,	Mrs. Rose Pasquerella,	21	{ Boston: 33 Oneida Street,	Mixed, .	Burner left open; accidental.
11,	Rose Pasquerella,	3			
11,	Katie Pasquerella,	1			

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1907.					
Dec. 22,	John McLaughlin, . . .	50	Lowell: 31 Agawam Street, . .	Mixed, .	Burner left open; accidental.
24,	Edward Lynch, . . .	—	{ Haverhill: Main Street, . . .	Water, .	Burned by explosion of gas while repairing or adjusting a gas engine.
24,	Frank B. Cronk, . . .	—			
25,	Arthur Murphy, . . .	21	Boston: 39 Chambers Street, . .	Mixed, .	Burner left open.
28,	Albert Brown, . . .	54	Boston: 11 Blackwood Street, . .	Mixed, .	Burner left open; attempted suicide.
30,	Celia Comisky, . . .	30	{ Boston: 20 Common Street, . .	Mixed, .	Burner left open.
30,	Evelyn Hart, . . .	30			

ELECTRICITY.

Fatal Cases (15).

Date.	NAME.	Age.	City or Town.	Remarks.
1907.				
Jan. 1,	Joseph S. Ralph, . . .	38	Cambridge: Blackstone Street, .	While repairing a roof came in contact with live wire.
20,	John J. Donovan, . . .	32	W. Springfield: Clark's Corner, .	While repairing trolley wire came in contact with live electric light wire
March 18,	Joseph Maguire, . . .	29	Charlestown: Gas Works, . . .	While at work in retort house came in contact with live wire.

April 13,	Anna Greenwood,	29	Marlborough: Church Street,	Shock received by the simultaneous handling of the telephone and electric light fixture.
26,	Herbert Brigham,	17	Clinton: Main Street,	Climbed a pole and took hold of live electric light wire.
29,	Philip Henry,	30	Roxbury: Parker Street,	While fixing telephone wire came in contact with live electric light wire.
May 10,	Angus McPhee,	-	Needham: Dedham Avenue,	While at work on a pole came in contact with live electric light wire.
June 4,	Alonzo Brown,	43	Saugus: Essex Street,	Came in contact with live wire.
7,	Patrick Foley,	40	Charlestown: Bunker Hill Street,	Telephone lineman: while at work came in contact with live electric wire on the same pole.
18,	William R. Langel,	42	Marlborough: Florence Street,	While at work on pole came in contact with live wire.
26,	Joseph Barca,	33	Pittsfield: North Street,	Killed during a thunderstorm by accidental contact with an iron pipe enclosing a wire leading from an electric overhead line to the ground.
Sept. 24,	John M. Lapean,	35	Greenfield,	While trimming an arc light received a severe shock, resulting in his death.
30,	Thomas Currier,	14	Malden: Clarendon Avenue,	Grasped low-hanging live wire.
Oct. 8,	Henry L. Smith,	48	Malden: Salem Street,	Motorman: pushed aside live electric light wire in front of car.
Nov. 7,	Frank A. Brown,	-	Everett: 195 Elm Street,	Came in contact with sink piping which it is claimed was charged with electricity.

Non-fatal Cases (13).

1907.				
Jan. 4,	Chas. A. Patterson,	-	Boston: Head Place,	Injured about the eyes by electric flash.
9,	John King,	-	Boston: Hawkins Street,	Received shock and burns by coming in contact with 6,900-volt apparatus.
20,	John L. McLellan,	-	Boston: corner North Market Street and Faneuil Hall Square.	While at work on pole received shock and burns.
Feb. 11,	Charles Riley,	-	Mansfield Municipal Light Plant,	While holding a lantern placed it in such a position as to cause short circuit, receiving shock and burns.

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Remarks.
1907.				
April 16,	Bridget Riley, . . .	-	East Boston: 617 Bennington Street,	Came in contact with defective electric fixture, receiving slight shock.
19,	John P. Higgins, . . .	-	Roxbury: Willow Avenue, . . .	Received burns by taking hold of a telephone wire which was crossed by a live electric light wire.
May 25,	Melvin A. Shangraw, . .	-	Fitchburg: corner River and Sheldon streets.	While making connections at top of pole received slight burns.
June 26,	Fred Bouque, . . .	-	Waltham: Lexington Street, . . .	While at work on telephone pole came in contact with live electric light wire, receiving a shock, causing him to fall to ground.
July 13,	Wm. McGlinchey, . . .	11	South Boston: corner Congress and A streets.	Took hold of live electric light wire which had been cut, and dropped in the street.
Aug. 13,	Robert Hill, . . .	-	Salem: Tremont Street, . . .	While stringing wire came in contact with a live wire, receiving severe burns.
13,	Thomas J. Herron, . . .	-	Salem, . . .	Fell from ladder.
17,	George A. Wilson, . . .	-	Salem: corner North and Essex streets.	While inspecting lamps came in contact with a live wire, receiving shock and burns.
17,	Fletcher Greenwood, . .	-	Holyoke: Berkshire, corner Main Street.	Rendered unconscious from shock while taking down an old wire by its contact with a live electric light wire.
Dec. 27,	Earl Carson, . . .	-	Cambridge: Electric Works, . . .	Received slight shock and burns while testing arc machine.

GAS COMPANIES.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1905. Unless otherwise noted the par value of each share is \$100:—

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	12,486	\$17,300
Amesbury & Salisbury Gas Co.,	Amesbury,	8,840	60,000
	Salisbury,	1,622	—
Amherst Gas Co.,	Amherst,	5,313	60,000
Arlington Gas Light Co.,	Arlington,	9,668	100,000
	Belmont,	4,360	—
	Winchester,	8,242	—
Athol Gas & Electric Co.,	Athol,	7,197	50,000
Attleboro Gas Light Company Corporation,	Attleborough,	12,702	58,000
Barre Acetylene Gas Co.,	Barre,	2,558	7,200 ¹
Bernardston Acetylene Light Co., ²	Bernardston,	769	2,200
Beverly Gas & Electric Co.,	Beverly,	15,223	285,900
Boston Consolidated Gas Co.,	Boston,	504,063	15,124,600
	Brookline,	23,436	—
	Milton,	7,054	—
Brockton Gas Light Co.,	Brockton,	47,794	390,000
Cambridge Gas Light Co.,	Cambridge,	97,434	1,000,000
Charlestown Gas & Electric Co.,	Somerville (in part),	38,508 ³	—
	Boston (Charlestown District),	39,983	500,000 ¹
	Somerville (in part),	30,764 ³	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	37,389	300,000
Chicopee Gas Light Co.,	Chicopee,	20,191	166,500
Citizens' Gas, Electric & Power Co.,	Nantucket,	2,930	26,000
Citizens' Gas Light Co.,	Quincy,	28,076	33,000
Clinton Gas Light Co.,	Clinton,	13,105	123,000 ⁴
Cottage City Gas & Electric Light Co.,	Cottage City,	1,138	25,000
Danvers Gas Light Co.,	Danvers,	9,063	20,000 ¹
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,774	120,000 ¹
	Hyde Park,	14,510	—
East Boston Gas Co.,	Boston (East Boston),	51,334	220,000 ⁵
Easthampton Gas Co.,	Easthampton,	6,808	30,000
Fall River Gas Works Co.,	Fall River,	105,762	690,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	33,021	385,000 ¹
Framingham Gas, Fuel & Power Co.,	Framingham,	11,548	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	12,012	26,200
Georgetown Gas Co.,	Georgetown,	1,840	7,500
Gloucester Gas Light Co.,	Gloucester,	26,011	150,000 ¹
Greenfield Gas Light Co.,	Greenfield,	9,156	50,000 ¹
Hadley Gas Co., ²	Hadley,	1,895	1,225 ⁵
Hatfield Gas Co.,	Hatfield,	1,779	4,750 ¹
Haverhill Gas Light Co.,	Haverhill,	37,830	75,000 ¹

¹ Par value \$50.³ Estimated.⁵ Par value \$25.² Unincorporated.⁴ Par value \$500.

CORPORATE NAME.	Localities Supplied.	Popu- lation.	Capital.
Ipswich Gas Light Co.,	Ipswich,	5,205	\$16,000
Lawrence Gas Co.,	Lawrence,	70,050	1,400,000
	Methuen,	8,676	—
	North Andover,	4,614	—
	Andover,	6,632	—
Leominster Gas Light Co.,	Leominster,	14,297	50,000
Lexington Gas & Electric Co.,	Lexington,	4,530	40,000
Lowell Gas Light Co.,	Lowell,	94,889	1,000,000
	Dracut,	3,537	—
	Tewksbury,	4,415	—
	Chelmsford,	4,254	—
Lynn Gas & Electric Co.,	Lynn,	77,042	805,000
	Swampscott,	5,141	—
	Saugus,	6,253	—
Malden & Melrose Gas Light Co.,	Malden,	38,037	1,134,000
	Melrose,	14,295	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Marblehead Gas & Electric Light Co.,	Marblehead,	7,209	20,000
Marion Gas Co.,	Marion,	1,029	15,000
Marlborough-Hudson Gas Co.,	Marlborough,	14,073	130,000
	Hudson,	6,217	—
Milford Gas Light Co.,	Milford,	12,105	72,300
	Hopedale,	2,048	—
Natick Gas Light Co.,	Natick,	9,609	50,000
New Bedford Gas & Edison Light Co.,	New Bedford,	74,362	845,000
Newburyport Gas & Electric Co.,	Newburyport,	14,675	285,000
Newton & Watertown Gas Light Co.,	Newton,	36,827	300,000
	Watertown,	11,258	—
	Wellesley,	6,189	—
	Weston,	2,091	—
North Adams Gas Light Co.,	North Adams,	22,150	100,000
Northampton Gas Light Co.,	Northampton,	19,957	100,000 ¹
North Attleborough Gas Light Co.,	North Attleborough,	7,878	68,100
	Wrentham,	1,428	—
Northfield Acetylene Gas Light Co., ²	Northfield,	2,017	— ³
Norwood Gas Light Co.,	Norwood,	6,731	12,000
People's Gas & Electric Co., of Stone- ham,	Stoneham,	6,332	10,000
	Reading,	5,682	—
Pittsfield Coal Gas Co.,	Pittsfield,	25,001	300,000
	Dalton,	3,122	—
Plymouth Gas Light Co.,	Plymouth,	11,119	40,000
Salem Gas Light Co.,	Salem,	37,627	349,600
	Peabody,	13,098	—
Southbridge Gas & Electric Co.,	Southbridge,	11,000	50,000 ⁴
South Deerfield Gas Co., ²	South Deerfield,	752 ⁵	4,400 ⁴
South Hadley Gas Co.,	South Hadley,	5,054	5,000
Spencer Gas Co.,	Spencer,	7,121	85,000
Springfield Gas Light Co.,	Springfield,	73,540	800,000
	West Springfield,	8,101	—
	Longmeadow,	964	—
	Agawam,	2,795	—
	Ludlow,	3,881	—
Stoughton Gas & Electric Co.,	Stoughton,	5,969	24,000
Suburban Gas & Electric Co.,	Revere,	12,659	455,300
	Winthrop,	7,034	—
Sunderland Gas Co., ²	Sunderland,	910	2,800 ⁴
Taunton Gas Light Co.,	Taunton,	30,967	160,000 ⁴

¹ Par value \$25.³ Unincorporated capital invested, \$3,383.52.² Unincorporated.⁴ Par value \$50.⁵ Estimated.

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Vineyard Haven Gas & Electric Light Co.,	Vineyard Haven, . .	1,053 ¹	\$5,000
Waltham Gas Light Co.,	Waltham,	26,282	324,700
Webster Electric Co.,	Webster,	10,018	95,000
	Dudley,	3,818	—
Williamstown Gas Co.,	Williamstown, . .	4,425	20,000
Woburn Gas Light Co.,	Woburn,	14,402	45,100
Worcester County Gas Co.,	Brookfield,	2,388	85,000
	Leicester,	3,414	—
	North Brookfield, . .	2,617	—
	West Brookfield, . .	1,384	—
	Palmer,	7,755	—
	Warren,	4,300	—
Worcester Gas Light Co.,	Worcester,	128,135	800,000

¹ Estimated.

The town of Ware is supplied with gas by the Otis Company, a local manufacturing corporation, Victor H. Nickerson supplied gas in the villages of Cotuit and Hyannis, in the town of Barnstable, and Thomas G. Sadler in South Attleborough.

The company at Gloucester maintains a wharf and supplies water. The companies in Adams, Amherst, Athol, Beverly, Boston (Brookline District), (Charlestown District), Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Nantucket, New Bedford, Newburyport, Newton, North Adams, Revere and Winthrop, Spencer, Stoughton, Waltham, Webster and Southbridge and Williamstown supply electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	14	13	\$16,900
Amesbury,	7	7	60,000
Amherst,	61	60	59,500
Arlington,	6	6	100,000
Athol,	7	5	33,300
Attleboro,	24	23	55,900
Barre,	2	2	7,200

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Bernardston,	12	12	\$2,200
Beverly,	52	51	284,000
Boston,	15	15	15,124,600
Brockton,	47	43	378,400
Cambridge,	582	513	899,700
Charlestown,	298	265	445,250
Chelsea,	10	10	300,000
Chicopee,	5	1	2,500
Citizens' (Nantucket),	74	73	25,500
Citizens' (Quincy),	6	6	33,000
Clinton,	6	6	123,000
Cottage City,	5	5	25,000
Danvers,	6	6	20,000
Dedham,	13	6	1,950
East Boston,	20	16	217,875
Easthampton,	39	31	24,500
Fall River,	312	285	655,900
Fitchburg,	91	84	348,200
Framingham,	12	12	75,000
Gardner,	13	12	22,200
Georgetown,	5	5	7,500
Gloucester,	135	128	145,250
Greenfield,	13	8	23,200
Hadley,	24	21	1,100
Hatfield,	19	18	4,700
Haverhill,	5	3	74,900
Ipswich,	12	12	16,000
Lawrence,	457	415	1,276,000
Leominster,	17	16	49,800
Lexington,	8	8	40,000
Lowell,	518	438	886,600
Lynn,	223	202	774,000
Malden,	177	63	317,700
Marblehead,	19	18	19,750

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Marion,	22	20	\$13,300
Marlborough,	4	4	130,000
Milford,	57	49	70,400
Natick,	17	17	50,000
New Bedford,	431	374	750,300
Newburyport,	11	11	285,000
Newton,	5	5	300,000
North Adams,	32	25	95,400
Northampton,	58	37	58,925
North Attleborough,	38	34	64,900
Norwood,	4	3	9,400
People's (Stoneham),	5	5	10,000
Pittsfield,	88	77	286,900
Plymouth,	37	33	38,300
Salem,	192	176	327,400
South Deerfield, ¹	11	11	4,400
South Hadley,	25	25	5,000
Spencer,	7	7	85,000
Springfield,	267	93	227,900
Stoughton,	6	6	24,000
Suburban (Revere),	130	44	79,500
Sunderland, ¹	18	17	2,700
Taunton,	155	147	151,150
Vineyard Haven,	10	10	5,000
Waltham,	11	11	324,700
Webster,	61	57	79,500
Williamstown,	19	17	19,000
Woburn,	40	39	44,600
Worcester County,	7	7	85,000
Worcester,	249	224	721,900

¹ Unincorporated.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the

items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1906.	1907.
INCOME:—		
For gas sold by meter,	\$8,263,869 11	\$8,716,559 36
For gas supplied to public lamps,	213,870 39	220,162 52
For gas sold to other companies,	193,701 74	233,274 43
From sales of coke,	384,701 25	408,912 93
sales of tar,	134,484 12	128,897 03
sales of ammoniacal liquor,	42,289 39	48,951 64
rent of meters,	5,610 20	6,241 36
rent of gas stoves and engines,	155 89	2,844 50
rent of gas lamps,	2,023 79	7,093 00
public lamps other than gas lamps,	16,215 74	16,490 72
other sources,	25 00	55 25
Total,	\$9,256,946 62	\$9,789,482 74
EXPENSES:—		
1. Coals,	\$1,424,982 46	\$1,615,772 49
2. Enrichers,	650,596 01	802,379 05
3. Purifying materials,	85,051 09	101,051 74
4. Water,	28,410 73	26,857 89
5. Wages at works,	645,372 58	692,818 31
6. Repairs and maintenance of works,	400,186 75	341,260 14
7. Renewal of plant,	—	52,067 43
8. Apparatus and machinery,	51,750 54	45,299 75
9. Gas bought,	720,366 22	736,691 44
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	363,801 13	368,374 48
11. Repairs, renewals and maintenance of mains and service pipes,	287,304 11	288,424 31
12. Distribution tools and appliances,	52,719 03	59,895 68
13. Repairs and renewals of meters,	174,807 70	185,435 27
14. Gas stove fixing, repairs, etc.,	81,224 93	102,092 16
15. Lighting and repairing (gas lamps only),	42,729 52	68,443 01
16. Lighting and repairing, and materials used for other lamps,	22,746 06	35,444 18
17. Directors' allowances,	13,815 81	15,804 62
18. Salaries of officers,	191,767 89	196,395 28
19. General salaries,	253,156 08	276,375 42
20. Rent of offices,	29,165 17	30,591 17
21. General office expenses,	187,623 75	191,355 26
22. Taxes,	581,596 31	630,790 33
23. Insurance,	39,846 57	47,085 32
24. Law expenses,	54,362 70	42,635 65
25. Claims,	25,188 96	22,957 49
26. Bad debts,	10,394 57	10,504 76
27. Incidental expenses,	12,972 07	11,027 48
Total,	\$6,431,938 74	\$6,997,830 11
Leaving an apparent profit on their gas business of	\$2,825,007 88	\$2,791,652 63
They have also received for interest, etc.,	25,171 05	38,666 43
for rents, etc.,	158,741 09	117,209 63
as profits from electric lighting,	666,710 26	789,618 01
Making a total of	\$3,675,630 28	\$3,737,146 70
From these receipts should be deducted:—		
Interest on bonds and loans,	\$213,210 21	\$277,970 24
Dividends,	2,450,671 00	2,314,661 44
Other items,	639,414 29	610,838 05
Leaving a surplus for the year of	\$3,303,295 50	\$3,203,469 73
	\$372,334 78	\$533,676 97

Four ¹ of the companies appear not to have earned expenses, and twenty-one ² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$452,690.25. The receipts from sales for public lamps have increased by \$6,292.13.

In Appendix A will be found, under date of June 30, 1907, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1906 show the following facts:—

	JUNE 30.	
	1906.	1907.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$42,253,245 34	\$44,190,360 80
Cash on hand,	684,060 77	730,663 79
Due for gas,	628,359 80	629,172 24
Other accounts due,	261,640 14	303,462 31
Materials, etc.,	1,766,731 01	1,874,510 39
Notes receivable,	84,599 53	97,957 57
Investments, etc,	587,863 81	723,440 72
Electric assets,	5,844,054 03	6,721,328 92
	\$52,110,554 43	\$55,270,896 74
LIABILITIES:—		
Capital stock,	\$28,990,615 99	\$30,290,058 52
Bonds,	1,424,800 00	1,434,350 00
Notes payable,	3,802,565 36	4,679,917 15
Unpaid bills,	703,650 67	721,404 00
Unpaid dividends,	50,433 50	51,167 00
Deposits,	279,471 51	292,897 09
Interest due and unpaid,	3,907 12	2,724 14
Interest accrued but not due,	23,860 81	31,605 31
Other items,	10,694,800 61	11,105,109 21
	\$45,974,105 57	\$48,609,232 42
Reserved and depreciation funds,	749,534 31	736,767 55
	\$46,723,639 88	\$49,345,999 97
Surplus,	5,386,914 55	5,924,896 77
	\$52,110,554 43	\$55,270,896 74

¹ Five last year.² Twenty-five last year.

Of these companies: —

	JUNE 30.	
	1906.	1907.
64 ¹ show an aggregate surplus of	\$5,500,243 17	\$6,003,678 99
9 ² show an aggregate deficit of	113,328 62	78,782 22
Leaving total net surplus, as shown above, . .	\$5,386,914 55	\$5,924,896 77
Which, added to reserves carried as liabilities, .	749,534 31	736,767 55
Would show an actual surplus of	\$6,136,448 86	\$6,661,664 32
Equivalent to a per cent. on capital of about .	21	22

¹ Sixty-three in 1906.

² Ten in 1906.

The following table shows the total valuation of the property of each company, as assessed by the local assessors: —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$39,400	Marblehead,	\$11,000
Amesbury,	53,800	Marion,	8,200
Amherst,	25,250	Marlborough,	146,280
Arlington,	60,129	Milford,	73,400
Athol,	40,000	Natick,	34,600
Attleboro,	115,815	New Bedford,	850,675
Barre,	3,950	Newburyport,	214,800
Barnardston,	500	Newton,	715,694
Beverly,	244,825	Nickerson, V. H. (Hyannis),	1,000
Boston,	15,153,700	North Adams,	300,000
Brockton,	352,300	Northampton,	122,600
Cambridge,	2,071,000	North Attleborough,	62,250
Charlestown,	875,000	Northfield,	2,200
Chelsea,	376,150	Norwood,	36,600
Chicopee,	104,000	Otis Co. (Ware),	23,000
Citizens' (Nantucket),	20,250	People's (Stoneham),	5,000
Citizens' (Quincy),	183,350	Pittsfield,	228,200
Clinton,	92,800	Plymouth,	24,600
Cottage City,	20,000	Sadler, T. G. (South Attle-	
Danvers,	23,000	borough),	1,000
Dedham,	73,750	Salem,	511,200
East Boston,	315,400	Southbridge,	57,500
Easthampton,	32,000	South Deerfield,	1,500
Fall River,	944,850	South Hadley,	2,100
Fitchburg,	560,500	Spencer,	33,900
Framingham,	36,900	Springfield,	1,213,800
Gardner,	24,500	Stoughton,	30,900
Georgetown,	4,000	Suburban (Revere),	655,800
Gloucester,	155,000	Sunderland,	250
Greenfield,	32,000	Taunton,	142,000
Hadley,	775	Vineyard Haven,	4,400
Hatfield,	375	Waltham,	627,000
Haverhill,	374,600	Webster,	100,450
Ipswich,	19,100	Williamstown,	28,000
Lawrence,	1,484,300	Woburn,	57,500
Leominster,	85,300	Worcester County,	11,500
Lexington,	22,500	Worcester,	1,485,900
Lowell,	1,708,120		
Lynn,	1,689,300		
Malden,	1,087,250		
			\$36,330,538

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned:—

Amherst,	\$24,100	Newton,	\$183,383
Beverly,	116,945	Southbridge,	35,000
Citizens' (Nantucket),	13,100	Spencer,	6,400
Clinton,	50,500	Suburban (Revere),	362,838
Easthampton,	9,000	Webster,	57,950
Fitchburg,	382,280	Williamstown,	6,000
Lawrence,	459,100		
Lexington,	16,700	Total,	\$2,305,796
Lynn,	582,500		

The value of the gas plants as assessed by the local assessors is then, in round numbers, approximately \$32,500,000, as there are electric plants at Adams, Athol, the Brighton district of Boston, Charlestown, Chelsea, Cottage City, New Bedford, Newburyport, North Adams, Stoughton and Waltham which are not given in the last table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments:—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$316 92	\$0 0298
Amesbury,	976 50	0761
Amherst,	205 84	2887
Arlington,	1,013 02	0507
Athol,	481 00	0602
Attleborough,	1,911 20	0506
Barre,	119 95	9556
Barnardston,	7 90	2656
Beverly,	2,579 16	0624
Boston,	282,400 00	0670
Brockton,	7,738 36	0596
Cambridge,	37,031 93	0695
Charlestown,	14,637 54	0694
Chelsea,	7,380 00	0754
Chicopee,	1,937 85	0623
Citizens' (Nantucket),	127 54	0409
Citizens' (Quincy),	696 00	0411
Clinton,	904 39	0511
Cottage City,	188 34	0464
Danvers,	450 89	0828
Dedham,	1,372 53	0385
East Boston,	7,740 00	0506
Easthampton,	344 75	0404
Fall River,	24,000 00	0573
Fitchburg,	4,575 89	0848
Framingham,	925 28	0533
Gardner,	585 61	0730
Georgetown,	182 96	1 8484

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Gloucester,	\$5,251 80	\$0 0974
Greenfield,	644 90	0768
Hadley,	11 73	6943
Hatfield,	17 78	2249
Haverhill,	6,735 79	0369
Ipswich,	355 26	0857
Lawrence,	17,342 40	0532
Leominster,	1,332 58	0789
Lexington,	110 55	1259
Lowell,	38,968 31	0727
Lynn,	15,649 10	0327
Malden,	13,616 43	0624
Marblehead,	195 70	0367
Marion,	111 46	3755
Marlborough,	3,407 52	1134
Milford,	1,817 72	1214
Natick,	765 21	0654
New Bedford,	23,690 56	1032
Newburyport,	2,960 83	1030
Newton,	7,863 73	0418
Nickerson, V. H. (Hyannis),	13 00	0923
North Adams,	2,250 79	0352
Northampton,	2,735 88	0664
North Attleborough,	1,435 65	0499
Northfield,	38 35	8389
Norwood,	711 83	0525
Otis Co. (Ware),	477 48	0748
People's (Stoneham),	563 84	1366
Pittsfield,	4,430 53	0576
Plymouth,	472 98	0535
Sadler, T. G. (South Attleborough),	16 10	2496
Salem,	12,306 39	1105
Southbridge,	355 53	0596
South Deerfield,	33 57	7523
South Hadley,	88 96	7559
Spencer,	444 18	0291
Springfield,	20,326 14	0541
Stoughton,	154 67	1773
Suburban (Revere),	3,870 50	0837
Sunderland,	4 08	1996
Taunton,	4,737 43	0582
Vineyard Haven,	61 78	3351
Waltham,	4,300 99	0517
Webster,	383 20	0341
Williamstown,	232 65	0443
Woburn,	1,313 01	0858
Worcester County,	200 11	0364
Worcester,	27,149 95	0550
	\$630,790 33	

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$630,790.33, an average of 6.4 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$49,194.02 in the total, a decrease of one-tenth of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	12	\$2,076 00	—
Amesbury,	— ¹	—	—
Amherst,	6	3,600 00	—
Arlington,	— ¹	—	—
Athol,	7	3,500 00	—
Attleboro,	13 ¹ ₂	6,090 00	\$0 1612
Barre,	— ¹	—	—
Bernardston,	— ¹	—	—
Beverly,	12 ²	28,794 00	—
Boston,	7	1,058,722 00	—
Brockton,	5	19,500 00	1503
Cambridge,	12	120,000 00	2251
Charlestown,	10	50,000 00	—
Chelsea,	10	30,000 00	—
Chicopee,	4 ³	5,180 00	1665
Citizens' (Nantucket),	— ¹	—	—
Citizens' (Quincy),	— ¹	—	—
Clinton,	6 ¹ ₂	7,687 50	—
Cottage City,	— ¹	—	—
Danvers,	6	1,200 00	2205
Dedham,	9	7,200 00	2019
East Boston,	10	22,000 00	1438
Easthampton,	6	1,800 00	—
Fall River,	10 ⁴	66,250 00	1583
Fitchburg,	12	46,200 00	—
Framingham,	— ¹	—	—
Gardner,	— ¹	—	—
Georgetown,	— ¹	—	—
Gloucester,	8 ⁵	12,000 00	2781
Greenfield,	3 ⁶	60 00	—
Hadley,	4	38 00	2 2492
Hatfield,	3	136 50	1 7262
Haverhill,	— ¹	—	—
Ipswich,	7	1,120 00	2702
Lawrence,	7 ⁷	86,000 00	—
Leominster,	— ¹	—	—
Lexington,	5	2,000 00	—
Lowell,	10	100,000 00	1866
Lynn,	10	80,500 00	—
Malden,	7 ³ ₈	56,781 00	2601
Marblehead,	— ¹	—	—
Marion,	— ¹	—	—

1 No dividends declared.

2 Six per cent. on \$194,000; six per cent. on \$285,900.

3 Two per cent. on \$92,500; two per cent. on \$166,500.

4 Five per cent. on \$635,000; five per cent. on \$690,000.

5 An additional dividend of two per cent. or \$3,000, declared from earnings of wharf property.

6 On preferred stock only (\$2,000).

7 Three per cent. on \$1,000,000; four per cent. on \$1,400,000.

8 Four and one-half per cent. on \$607,500; one and one-half per cent. on \$968,000; one and one-half per cent. on \$994,900.

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Marlborough,	6	\$7,800 00	\$0 2595
Milford,	10	7,230 00	4828
Natick,	6	3,000 00	2563
New Bedford,	11	92,950 00	—
Newburyport,	5 $\frac{1}{2}$	16,387 50	—
Newton,	8	24,000 00	—
North Adams,	8	8,000 00	—
Northampton,	8	8,000 00	1941
North Attleborough,	10	6,810 00	2366
Norwood,	— ¹	—	—
People's (Stoneham),	— ²	—	—
Pittsfield,	7 ²	18,000 00	2396
Plymouth,	5	2,000 00	2264
Salem,	8	27,968 00	2512
Southbridge,	6	3,000 00	—
South Deerfield,	— ¹	—	—
South Hadley,	5	250 00	2 1244
Spencer,	— ¹	—	—
Springfield,	10 ³	79,797 50	2123
Stoughton,	— ¹	—	—
Suburban (Revere),	8	36,240 00	—
Sunderland,	— ¹	—	—
Taunton,	10	16,000 00	1966
Vineyard Haven,	3	150 00	8135
Waltham,	10	32,470 00	—
Webster,	6	5,700 00	—
Williamstown,	6	1,200 00	—
Woburn,	18	8,118 00	5303
Worcester County,	— ¹	—	—
Worcester,	11	88,000 00	1783
		\$2,311,506 00	

¹ No dividends declared.

² Six per cent. on \$250,000; one per cent. on \$300,000.

³ Two and one-half per cent. on \$791,900; seven and one-half per cent. on \$800,000.

REDUCTIONS IN PRICE.

The following companies reduced the price of gas during the year ending June 30, 1906:—

Athol.	East Boston.	Natick.
Attleboro.	Lawrence.	New Bedford.
Boston.	Leominster.	North Adams.
Chelsea.	Lynn.	Pittsfield.
Chicopee.	Malden.	Plymouth.
Citizens' (Quincy).	Marlborough.	Waltham.
Clinton.		

Acetylene companies at South Deerfield and Sunderland increased their prices.

The following pages show the prices charged by the several companies June 30, 1907, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1906 and 1907:—

COMPANY.	Gross Price.	REMARKS.	Average Price 1906-1907.	Average Price 1905-1906.
Adams,	\$1 70	Gross rate upon a sliding scale of \$1.70 to \$1, according to consumption, with 10 per cent. discount if paid before the 10th of the month,	\$1 33	\$1 28
Amesbury,	2 00	Discount 50 cents per M for fuel purposes,	1 50	1 51
Amherst,	6 00	For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Fuel gas \$4 per M; if over 1,000 feet, \$3 per M. Discounts same as for lighting. Oil gas with 5 to 8 per cent. of air,		
Arlington,	1 80	15 cents discount per M on bills of \$1 to \$2 per month; 25 cents on bills of \$2 to \$4; 35 cents on bills of \$4 to \$10; 45 cents on bills of \$10 to \$30; 50 cents on bills of over \$30, if paid before the 10th of the month,	4 14	4 09
Athol,	2 00	Discounts: 15 cents per M if bill is paid within 10 days; 55 cents for gas for cooking,	1 54	1 59
Attleboro,	1 50	Discount 20 cents per M if paid on or before the 16th of the month,	1 76	1 85
Barre,	15 00	\$12.50 to one large customer; acetylene gas,	1 30	1 41
Barnardston,	15 00	Acetylene gas,	14 36	14 33
Beverly,	1 50	Discount 20 cents per M on all bills paid on or before the 15th of the month,	14 94	14 98
Boston Consolidated,	85	Special rates for gas used for power; discount of 15.7 cents per M to city of Boston,	1 32	1 32
Brockton,	1 45	Discount 20 cents per M on all bills paid on or before the 10th of the month,	84.8	92.1
Cambridge,	1 10	Discount 20 cents per M if paid within 10 days from date of bill. Special rates for gas engines,	1 25	1 25
Charlestown,	1 00	Discount 10 cents per M if paid in 10 days,	90.9	95.9
Chelsea,	1 05	Discount 10 cents per M on bills paid on or before the 15th of the month,	90.6	95.6
Chicopee,	1 70	Discounts: 30 cents per M to 1,900 feet; 35 cents per M to 2,900 feet; 40 cents per M to 5,900 feet; 45 cents per M to 30,000 feet; 50 cents per M to 39,900 feet; 55 cents per M to 49,900 feet; 60 cents per M to 59,900 feet; 65 cents per M to 74,900 feet; 75 cents per M for 75,000 feet or over per month on bills paid on or before the 10th of the month,	99.1	1 08
Citizens' (Nantucket),	2 00	Discount of 15 per cent. on gas supplied gas engines,	1 27	1 32
Citizens' (Quincy),	1 50	Gas for fuel \$1.50 to \$1, and for power \$1.50 to 80 cents, according to amount used. Minimum charge of 60 cents per month,	2 05	2 07
Clinton,	2 00	Discounts 30 cents per M on bills of \$1 to \$2 per month; 40 cents on bills of \$2 to \$4; 50 cents on bills of \$4 to \$10; 60 cents on bills of over \$10; if paid before the 10th of month. Minimum monthly charge, 50 cents per month,	1 45	1 98
Cottage City,	1 70	Discount 20 cents per M if paid in 5 days. Water gas (non-illuminating),	1 55	1 61
Danvers,	2 00	20 cents per M discount on all bills if paid on or before the 15th of the month,	1 50	1 50
			1 70	1 86

COMPANY.	Gross Price.	REMARKS.	Average Price 1906-1907.	Average Price 1905-1906.
Dedham,	\$1 20	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 6,000 feet; 20 cents per M to 30,000 feet; 25 cents per M to 100,000 feet; 30 cents per M on 100,000 feet and over, for payment before the 10th of the month,	\$1 07	\$1 19
East Boston,	1 10	Discount 10 cents per M on bills paid on or before the 15th of the month,	1 04	1 20
Easthampton,	2 00	Discounts: 20 cents per M to 500 feet; 30 cents per M to 5,000 feet; 40 cents per M over 5,000 feet,	1 66	1 66
Fall River,	1 00	Discount 10 cents per M for prompt payment,	90.9	96.3
Fitchburg,	1 65	Discount 20 cents per M for payment on or before the 20th of the month,	1 46	1 46
Framingham,	2 00	Discounts: 5 per cent. to consumers of less than 1,000 feet; 10 per cent. to consumers of 1,000 to 2,000 feet; 20 per cent. to consumers of 2,000 to 10,000 feet; over 10,000 feet 25 per cent., if payment is made before the 15th of the month,		
Gardner,	2 20	Discount 20 cents per M if paid by the 10th of the month,	1 59	1 59
Georgetown,	15 00	Acetylene gas,	2 00	2 00
Gloucester,	1 50	Discount 20 per cent. if paid on or before the 15th of the month,	15 00	15 00
Greenfield,	2 00	On bills of \$2 per month for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2 for stores 10 per cent; \$1.50 net on 400 feet per month if used for fuel,	1 21	1 21
Hadley,	15 00	Acetylene gas,	1 64	1 72
Hatfield,	15 00	Acetylene gas,	15 00	15 00
Haverhill,	1 10	Discount 10 cents per M if paid on or before the 10th of the month,	15 00	15 00
Ipswich,	1 80	Special discount to one large customer,	1 01	1 01
Lawrence,	1 05	Discount 10 cents per M if paid on or before the 15th of the month. Discount 25 cents per M to city of Lawrence,	1 78	1 69
Leominster,	2 00	Discounts on bills paid on or before the 10th of the month: 30 cents on 500 to 1,000 feet per month; 40 cents on 1,000 to 2,000 feet per month; 50 cents on 2,000 to 5,000 feet per month; 60 cents on over 5,000 feet,	96.8	1 02
Lexington,	5 00	Discounts: 40 per cent. on bills for less than 1,000 feet; 20 per cent. on bills for 1,000 feet and less than 3,000 feet; 30 per cent. on bills for 3,000 feet and over, for payment by the 10th of the month. Discount to \$2.70 net per M on gas for fuel purposes,	1 71	1 80
Lowell,	1 10	Discount 20 cents per M if paid within 7 business days,	3 71	3 85
Lynn,	1 05	Discount 20 cents per M for payment within 10 days,	90.8	91
Malden,	1 10	Discount 10 cents per M if paid by the 15th of the month,	84	88.9
Marblehead,	2 20	Discounts: 20 cents per M if paid within 10 days of date of bill; a further discount of 20 cents per M on bills exceeding \$12 at \$2 rate,	1 01	1 12
Marion,	12 50	Acetylene gas,	1 88	1 89
Marlborough,	2 00	Discount 50 cents per M if paid on or before the 10th of the month,	12 61	12 67
			1 46	1 53

Milford,	1 70	Bills amounting to \$50 a month, 15 per cent discount,	1 66	1 67
Natick,	1 75	Fuel gas, \$1.50 per M,	1 62	1 65
New Bedford,	1 00	Discount 10 cents per M if bills are paid on or before the 10th of the month,	91.7	1 01
Newburyport,	1 60	Discount 20 cents per M if paid before 12th of the month,	1 41	1 41
Newton,	1 20	Discount 20 cents per M if paid before the 15th of the month,	99.7	1 00
Nickerson, V. H. (Co-tuit),	15 00	A cetylene gas. Discount 50 cents per M for prompt payment,	14 85	-
Nickerson, V. H. (Hy-amis),	15 00	A cetylene gas. Discount 50 cents per M for prompt payment,	14 66	-
North Adams,	1 50	Gross rate upon a sliding scale of \$1.50 to 65 cents, according to consumption, with discount of 10 per cent, from these prices on all bills paid on or before the 10th of the month,	1 04	1 04
Northampton,	1 50	15 cents per M discount if paid on or before the 10th of the month; special rates to largest consumers,	1 34	1 33
North Attleborough,	1 75	Discounts: 25 cents per M on bills up to 15,000 feet; over 15,000 feet and up to 40,000 feet, 50 cents per M; 40,000 feet or more, 60 cents per M, if paid before the 16th of the month,	1 37	1 38
Northfield,	15 00	A cetylene gas,	15 00	15 00
Norwood,	1 75	30 cents per M discount to three large consumers. Fuel gas \$1.50 per M,	1 69	1 65
Otis Company (Ware),	1 75	To consumers of 6,000 feet or more per month, \$1.50. A rebate of 25 cents per M to all customers who use 100,000 feet during the calendar year,	1 59	1 64
People's (Stoneham),	2 50	Discounts: to consumers in Reading, 10 per cent, if for lighting, 20 per cent, if for mechanical purposes; to consumers in Stoneham, \$2, less 10 per cent, per M if paid by 10th of month,	1 93	1 96
Pittsfield,	1 40	Discount 15 cents on all bills paid before 10th of the month,	1 21	1 23
Plymouth,	2 00	Special price to large consumers,	1 78	1 84
Sadler, Thos. G. (South Attleborough),	13 50	Acetylene gas. Discount \$1 per M for prompt payment,	12 74	12 50
Salem,	1 40	Discount 20 cents per M if paid on or before the 15th of the month,	1 20	1 20
Southbridge,	2 00	Discounts: 5 per cent, to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent, to consumers of over 2,000 feet to 5,000 feet; 10 per cent, additional for all above 5,000 feet. Fuel gas, \$1.50 per M,	1 73	1 73
South Deerfield,	17 50	A cetylene gas,	17 50	13 59
South Hadley,	15 00	Discount 10 per cent.; 15 per cent, to consumers using 1,000 feet or more per month if paid by 10th of month. Acetylene gas,	13 02	13 26
Spencer,	2 00	Discounts: 12½ per cent, on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; 10,000 to 40,000 feet, 30 per cent.; over 40,000 feet, 40 per cent., if paid before 10th of month,	1 64	1 65
Springfield,	1 10	15 cents per M discount on all bills paid on or before the 15th of the month,	95.1	95.4
Stoughton,	5 50	Discount 10 per cent, if paid by the 10th of the month; \$5 for prepayment meter customers; special rates for power and to largest consumers. Pure oil gas,	4 65	4 77

COMPANY.	Gross Price.	REMARKS.	Average Price 1906-1907.	Average Price 1905-1906.
Suburban (Revere),	\$1 40	Discount 25 cents per M if paid by the 15th of the month,	\$1 16	\$1 15
Sunderland, . . .	15 00	Acetylene gas,	13 64	12 51
Taunton,	1 20	Over 125,000 feet per quarter, \$1.10 per M. Discount of 10 cents per M if paid by the 15th of month,	1 09	1 17
Vineyard Haven, .	15 00	Acetylene gas,	15 00	15 00
Walham,	1 30	Discounts: on bills of 50,000 feet or less, 20 cents; on bills from 50,000 to 100,000 feet, 25 cents; on bills of 100,000 feet and over, 30 cents per M, if paid by 15th of the month,	1 08	1 11
Webster,	1 70	For gas stoves, \$1.45; discount of 10 cents per M to all consumers from these prices if paid before the 10th of the month,	1 48	1 57
Williamstown, . .	1 70	Gross rate upon a sliding scale of \$1.70 to \$1.20, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month,	1 40	1 42
Woburn,	1 60	Discount 20 cents per M if paid on or before the 15th of the month; special rate for gas engines,	1 40	1 40
Worcester County, .	2 00	Discounts: 12½ per cent. on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; from 10,000 to 40,000 feet, 30 per cent.; over 40,000 feet, 40 per cent., if paid before the 10th of month,	1 68	1 71
Worcester, . . .	1 10	Discount 20 cents per M if paid on or before the 15th of the month,	90.5	95.6

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.923 per thousand feet. If the Boston company be excluded the average is \$0.98. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.58, the average received by all is \$0.948 per thousand. The average price for oil gas is \$4.17 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.25 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998.

Table showing Amount of Gas sold by Companies to each Other for the Years ending June 30, 1906 and 1907.

SOLD BY —	Sold to —	Number of Feet, 1906.	Number of Feet, 1907.	Amount paid, 1907.
Beverly,	Danvers,	3,407,600	5,442,500	\$4,626 14
	Charlestown,	143,345,500	37,061,600	17,469 25
	Chelsea,	84,184,700	105,618,000	37,427 10
	Citizens' (Quincy),	-	18,044,000	8,119 80
Boston,	Dedham and Hyde Park,	34,142,000	39,255,000	12,012 01
	Everett,	1,058,070	1,468,000	784 00
	Newton,	123,485,000	173,004,000	72,808 82
	Waltham,	45,825,000	87,301,000	34,920 40
	Newton,	284,700	466,900	420 21
Cambridge,	Malden,	-	104,800	94 32
Dedham and Hyde Park,	Boston,	684,700	894,300	447 15
East Boston,	Suburban (Revere),	37,273,330	48,965,660	24,482 83
Lynn,	Marblehead,	-	60,000	54 00
North Adams,	Adams,	12,602,000	12,144,700	7,894 15
Spencer,	Williamstown,	5,208,400	5,489,900	3,568 63
Waltham,	Worcester County,	3,438,600	7,176,100	8,025 52
New England Gas and Coke Company,	Newton,	111,700	170,100	170 10
Town of Wakefield,	Boston,	2,261,945,000	2,168,155,000	498,675 65
	People's (Stoneham),	5,473,100	5,516,200	9,436 84

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

Danvers,	.	.	.	.	.	1,289,200	5,442,500	3,407,600	5,442,500	4,451,500	—	332,000	—	3,256,100	—	4.08
Dedham,	.	.	.	.	.	—	39,255,000	34,142,000	34,175,100	29,224,900	564,000	4,930,633	—	7,756,095	8.29	10.66
East Boston,	.	.	.	.	.	129,960,300	—	—	98,188,040	78,424,742	5,825,305	—	—	1,240,000	4.79	6.30
Easthampton,	.	.	.	.	.	8,181,660	—	—	8,533,000	6,903,200	—	—	—	1,614,700	15.81	15.12
Fall River,	.	.	.	.	.	396,903,400	—	—	416,063,400	369,918,700	2,426,471	1,877,407	—	1,453,500	6.89	5.82
Fitchburg,	.	.	.	.	.	56,887,600	—	—	53,928,200	49,437,400	—	—	—	587,400	13.42	11.33
Frammingham,	.	.	.	.	.	14,386,000	—	—	15,871,000	13,616,500	—	—	—	585,900	10.56	5.71
Gardner,	.	.	.	.	.	—	—	—	7,035,900	6,684,900	985,000	945,000	—	—	—	—
Gloucester,	.	.	.	.	.	53,217,500	—	—	52,937,600	48,021,200	996,000	996,000	—	200,000	4,593,700	7.81
Greenfield,	.	.	.	.	.	9,037,900	—	—	8,401,100	7,104,700	—	—	—	433,800	1,013,000	10.29
Haverhill,	.	.	.	.	.	175,541,000	—	—	180,803,300	169,210,700	1,555,800	1,548,350	—	1,338,900	99,000	.05
Ipswich,	.	.	.	.	.	5,625,200	—	—	4,144,900	5,505,200	—	—	—	30,000	4,000	.10
Lawrence,	.	.	.	.	.	306,206,400	—	—	324,413,900	289,351,600	1,265,658	1,073,610	—	2,199,300	19,893,806	5.72
Leominster,	.	.	.	.	.	14,649,000	—	—	16,885,000	13,527,100	—	—	—	324,300	1,381,200	7.43
Lowell,	.	.	.	.	.	527,662,000	—	—	521,488,500	403,654,300	14,546,100	12,442,500	—	3,607,300	16,624,100	2.98
Lynn,	.	.	.	.	.	437,039,400	—	—	477,878,800	410,221,100	—	—	—	2,041,000	36,708,600	7.10
Malden,	.	.	.	.	.	225,767,000	104,800	—	218,222,870	181,385,700	—	—	—	1,904,300	30,241,630	12.07
Marblehead,	.	.	.	.	.	6,028,800	60,000	—	5,328,100	4,867,700	—	—	—	292,300	798,300	12.42
Marlborough,	.	.	.	.	.	28,083,000	—	—	30,060,300	25,121,300	—	—	—	900,000	2,911,700	8.60
Milford,	.	.	.	.	.	16,101,570	—	—	14,974,100	13,862,900	—	—	—	145,000	3,370,270	13.38
Natick,	.	.	.	.	.	12,477,600	—	—	11,033,800	10,284,800	670,500	606,600	—	300,000	2,569,100	17.59
New Bedford,	.	.	.	.	.	202,652,600	—	—	188,163,900	185,040,600	11,488,395	10,108,593	—	7,955,005	9,334	3.46
Newburyport,	.	.	.	.	.	29,425,600	—	—	28,724,800	25,547,900	—	—	—	408,900	2,804,900	8.78
Newton,	.	.	.	.	.	50,887,000	173,641,000	123,959,000	178,730,500	161,410,300	9,512,000	9,748,000	—	316,200	5,182,100	4.13
North Adams,	.	.	.	.	.	71,931,400	—	—	46,386,800	45,562,200	—	—	—	977,800	10,702,800	14.27
Northampton,	.	.	.	.	.	43,187,700	—	—	43,485,400	38,590,800	735,790	1,645,380	—	399,500	4,847,683	9.79
North Attleborough,	.	.	.	.	.	24,272,500	—	—	25,781,267	23,377,200	—	—	—	160,500	596,853	1.89
Norwood,	.	.	.	.	.	11,887,044	—	—	11,134,100	9,566,000	2,433,500	1,992,376	—	223,800	757,800	5.01
Otis Co. (Ware),	.	.	.	.	.	12,179,646	—	—	6,380,100 ²	6,050,800 ³	3,352	3,208	—	147,447	192,824	1.31
People's (Stonham),	.	.	.	.	.	—	5,816,200	5,473,100	4,127,600	3,832,100	—	—	—	—	1,688,600	29.03
Pittsfield,	.	.	.	.	.	71,172,600	—	—	75,139,700	66,889,000	—	—	—	1,372,300	4,659,900	5.75
Plymouth,	.	.	.	.	.	8,861,900	—	—	8,834,500	7,809,100	—	—	—	158,100	633,100	6.77
Plymouth,	.	.	.	.	.	8,861,900	—	—	8,834,500	7,809,100	—	—	—	158,100	633,100	6.77

¹ Quantity unknown.² Not including 8,024,460 feet used in mills of company.³ Not including 5,409,565 feet used in mills of company.

Coal Gas — Concluded.

COMPANY.	Gas made, Year ending June 30, 1907.	Gas made, Year ending June 30, 1906.	Gas bought, Year ending June 30, 1907.	Gas bought, Year ending June 30, 1906.	Gas sold by Meter, Year ending June 30, 1907.	Gas sold by Meter, Year ending June 30, 1906.	Gas sold for Public Lamps, Year ending June 30, 1907.	Gas sold for Public Lamps, Year ending June 30, 1906.	Gas used at Works and Offices, Year ending June 30, 1907.	Gas unaccounted for, Year ending June 30, 1906.	Percentage unaccounted for, 1907.	Percentage unaccounted for, 1906.
Salem.	Feet. 119,889,900	Feet. 108,560,400	Feet. —	Feet. —	Feet. 111,327,800	Feet. 100,440,000	Feet. 27,200	Feet. —	Feet. 1,488,300	Feet. 7,002,800	5.84	6.54
Southbridge.	—	5,363,990	—	—	5,935,200	5,082,200	—	25,000	25,000	349,400	5.83	4.72
Spencer.	16,457,400	11,431,800	—	—	8,098,300	7,321,800	—	—	176,400	1,006,600	6.12	4.45
Springfield.	401,200,000	349,377,000	—	—	375,143,472	398,215,000	700,962	—	3,821,000	21,135,566	5.27	5.36
Suburban (Revere).	—	—	48,965,660	37,273,330	46,233,760	35,242,100	—	—	5,200	2,526,700	5.16	5.43
Taunton.	87,710,000	83,316,000	—	—	81,309,300	75,998,700	87,700	560,300	1,160,000	5,018,000	5.72	7.21
Waltham.	—	29,322,500	87,301,000	45,825,000	82,928,200	71,504,000	136,900	137,000	421,100	3,673,700	4.21	3.49
Webster.	12,179,800	10,245,700	—	—	11,239,900	9,283,500	—	—	74,800	865,100	7.10	8.83
Williamstown.	—	—	5,489,900	5,208,400	5,246,300	5,119,100	—	—	52,400	191,200	3.48	1.23
Woburn.	17,081,500	16,253,500	—	—	15,307,300	14,338,325	—	—	196,000	1,572,600	9.21	10.46
Worcester County.	—	—	7,176,100	3,438,600	5,248,900	2,695,400	249,600	150,000	129,100	1,548,500	21.58	18.12
Worcester.	529,531,000	475,011,000	—	—	486,944,700	438,057,300	6,681,100	6,630,100	1,589,200	34,445,000	6.51	6.04
	7,829,587,670	6,640,098,052	2,715,169,760	2,761,513,930	9,176,825,265	8,261,573,039	197,858,920	184,782,757	58,818,958	632,848,986	—	—

Oil Gas.

Amherst.	—	—	—	—	712,370	702,450	—	—	—	—	—	—
Lexington.	—	881,200	—	—	878,300	779,400	—	—	20,000	44,200	4.69	9.28
Stoughton.	—	—	—	—	872,550	813,100	—	—	—	—	—	—
	—	—	—	—	2,463,820	2,294,950	—	—	—	—	—	—

The following table shows the daily capacity of the several works June 30, 1907, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	— ¹	— ¹	—	— ¹	—
Amesbury,	240,000	95,600	Dec. 3,	23,100	Sept. 29.
Amherst,	8,000	3,600	Dec. 22,	400	June 16.
Arlington,	100,000	87,030	Dec. 25,	37,370	July 8.
Athol,	75,000	38,490	Dec. 15,	8,400	July 8.
Attleboro,	260,000	155,000	Nov. 2,	43,000	Aug. 19.
Barre,	1,000	— ¹	—	— ¹	—
Bernardston,	— ¹	— ¹	—	— ¹	—
Beverly,	175,000	187,200	Dec. 21,	71,100	July 8.
Boston,	9,725,000	15,927,000	Dec. 24,	4,730,000	Aug. 19.
Brockton,	1,000,000	641,100	Dec. 22,	222,400	July 22.
Cambridge,	1,300,000	2,475,000	Dec. 24,	812,000	Aug. 19.
Charlestown,	1,360,000	892,000	Dec. 24,	295,000	July 1.
Chelsea,	250,000	450,200	Dec. 24,	167,000	Aug. 19.
Chicopee,	240,000	136,000	June 29,	61,700	Sept. 2.
Citizens' (Nantucket),	30,000	— ¹	—	— ¹	—
Citizens' (Quincy),	—	87,000	Dec. 18,	21,000	July 22.
Clinton,	120,000	96,300	Nov. 28,	35,200	July 1.
Cottage City,	60,000	48,800	Aug. 15,	2,200	Apr. 20.
Danvers,	20,000	— ¹	—	— ¹	—
Dedham,	75,000	146,000	Dec. 8,	68,100	Sept. 9.
East Boston,	800,000	634,800	Dec. 24,	338,700	May 5.
Easthampton,	60,000	58,670	Dec. 7,	11,440	Aug. 6.
Fall River,	2,500,000	1,948,500	Dec. 21,	844,000	Aug. 19.
Fitchburg,	250,000	239,800	Nov. 7,	96,400	Apr. 21.
Framingham,	100,000	69,800	Jan. 4,	36,000	May 5.
Gardner,	50,000	— ¹	—	— ¹	—
Georgetown,	500	— ¹	—	— ¹	—
Gloucester,	350,000	256,800	Dec. 15,	89,900	May 19.
Greenfield,	60,000	39,500	Sept. 22,	13,600	June 10.
Hadley,	— ¹	— ¹	—	— ¹	—
Haverhill,	1,500,000	755,000	Dec. 10,	247,000	Aug. 19.
Hatfield,	500	— ¹	—	— ¹	—
Ipswich,	100,000	28,000	Dec. 24,	6,000	July 4.
Lawrence,	3,000,000	1,365,755	Dec. 21,	598,441	Apr. 21.
Leominster,	300,000	81,300	Nov. 28,	31,800	July 1.
Lexington,	20,000	4,500	Dec. 24,	900	July 21.
Lowell,	4,400,000	2,484,000	Dec. 24,	716,000	July 15.
Lynn,	1,315,000	1,899,300	Dec. 7,	911,000	May 20.
Malden,	1,250,000	978,000	Dec. 7,	360,000	July 29.
Marblehead,	30,000	30,800	Sept. 24,	10,400	Mar. 17.
Marion,	2,000	1,462	Sept. 16,	164	Oct. 18.
Marlborough,	200,000	135,000	Nov. 28,	52,000	Aug. 12.
Milford,	90,000	84,010	Dec. 22,	22,730	July 22.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Natick,	60,000	60,900	Dec. 24,	20,800	June 2.
New Bedford,	1,850,000	988,200	Dec. 24,	410,700	July 22.
Newburyport,	120,000	138,800	Jan. 12,	49,300	May 5.
Newton,	1,100,000	819,000	Dec. 9,	285,300	Aug. 20.
Nickerson, V. H. (Cotuit),	500	- ¹	-	- ¹	-
Nickerson, V. H. (Hy-					
annis),	1,000	- ¹	-	- ¹	-
North Adams,	390,000	272,000	June 27,	152,000	Apr. 29.
Northampton,	500,000	210,025	Dec. 10,	83,967	May 12.
North Attleborough,	165,000	119,700	Dec. 21,	30,400	Aug. 19.
Northfield,	6,000	- ¹	-	- ¹	-
Norwood,	150,000	71,500	Dec. 22,	11,100	Sept. 30.
Otis Co. (Ware),	60,000	70,636	Jan. 4,	13,194	July 8
People's (Stoneham),	-	- ¹	-	- ¹	-
Pittsfield,	480,000	316,800	Oct. 22,	133,500	May 12.
Plymouth,	90,000	39,620	Dec. 2,	16,240	May 12.
Sadler, T. G. (South At-					
tleborough),	500	- ¹	-	- ¹	-
Salem,	500,000	509,000	Dec. 8,	207,000	June 3.
South Deerfield,	10,000	- ¹	-	- ¹	-
Southbridge,	80,000	- ¹	-	- ¹	-
South Hadley,	-	640	Jan. 3,	65	Aug. 5.
Spencer,	125,000	80,200	Dec. 24,	18,000	July 1.
Springfield,	3,000,000	1,607,000	Dec. 24,	680,000	Aug. 19.
Stoughton,	- ¹	- ¹	-	- ¹	-
Suburban (Revere),	-	239,000	June 7,	88,900	Nov. 29.
Sunderland,	1,800	- ¹	-	- ¹	-
Taunton,	700,000	385,000	Dec. 21,	131,000	July 29.
Vineyard Haven,	1,500	1,000	Dec. 25,	180	May 24.
Waltham,	500,000	338,000	Nov. 28,	115,000	July 1.
Webster,	100,000	49,000	Dec. 21,	8,500	July 10.
Williamstown,	-	- ¹	-	- ¹	-
Woburn,	80,000	73,000	Dec. 15,	25,000	July 2.
Worcester County,	-	- ¹	-	- ¹	-
Worcester,	4,200,000	2,202,000	Dec. 22,	835,000	July 22.

¹ No record.

The following table shows the total quantity of gas sold during the year ending June 30, 1907, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1907, and the average price the year previous: —

Coal-gas Companies

COMPANY.	Total Sales of Gas.	Increase over 1905-1906. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1906-1907.	Average Price received per M sold, 1905-1906.
	Feet.				
Adams,	10,634,100	2.23 ¹	-	\$1.33	\$1.28
Amesbury,	12,830,800	16.80	\$11.84	1.50	1.51
Arlington,	19,994,200	20.46	8.35	1.54	1.59
Athol,	7,985,000	4.98	-	1.76	1.85
Attleboro,	37,775,938	22.87	1.53	1.30	1.41
Beverly,	41,327,700 ²	22.88	-	1.26	1.28
Boston,	4,215,471,834 ³	7.76	-	.798	.86
Brockton,	129,732,800	18.08	4.44	1.26	1.25
Cambridge,	533,033,116 ⁴	13.76	2.38	.909	.958
Charlestown,	210,863,264	10.84	-	.905	.956
Chelsea,	97,827,219	27.86	-	.991	1.08
Chicopee,	31,109,700	7.96	8.12	1.27	1.32
Citizens' (Nantucket),	3,115,600	2.82	-	2.05	2.07
Citizens' (Quincy),	16,925,372	71.47	17.31	1.47	2.00
Clinton,	17,681,300	18.91	-	1.55	1.61
Cottage City,	4,059,300	7.02 ¹	-	1.44	1.40
Danvers,	5,442,500	22.26	5.02	1.70	1.86
Dedham,	35,633,400 ⁵	7.83	5.05	1.06	1.17
East Boston,	152,979,005 ⁶	26.82	1.80	.873	.989
Easthampton,	8,535,000	23.64	-	1.66	1.66
Fall River,	418,519,871	12.56	1.77	.909	.964
Fitchburg,	53,928,200	9.08	-	1.46	1.46
Framingham,	15,871,000	16.56	11.66	1.59	1.59
Gardner,	8,020,900	5.12	9.76	2.07	2.08
Gloucester,	53,933,600	10.03	3.00	1.20	1.20
Greenfield,	8,401,100	18.25	12.26	1.64	1.72
Haverhill,	182,359,100	6.79	.49	1.01	1.01
Ipswich,	4,144,900	25.92 ¹	7.24	1.78	1.69
Lawrence,	325,679,558	12.14	-	.972	1.01
Leominster,	16,885,000	24.82	7.80	1.71	1.80
Lowell,	536,029,600	5.91	1.87	.938	.93
Lynn,	477,938,800 ⁷	16.51	-	.84	.889
Malden,	218,222,870	20.31	6.30	1.01	1.12
Marblehead,	5,328,100	9.46	7.03	1.88	1.89
Marlborough,	30,060,300	19.66	6.82	1.46	1.53
Milford,	14,974,100	8.02	5.26	1.66	1.67
Natick,	11,706,300	7.48	5.08	1.61	1.66
New Bedford,	229,652,295	17.68	-	.983	1.09
Newburyport,	28,724,800	12.44	-	1.41	1.41
Newton,	188,242,500	9.98	-	1.03	1.04
North Adams,	64,021,400 ⁸	1.02	-	.929	.931
Northampton,	44,221,190	9.90	2.71	1.34	1.32
North Attleborough,	28,781,267	23.12	2.37	1.37	1.38
Norwood,	13,568,200	17.39	4.73	1.56	1.56

¹ Decrease.² Includes 5,442,500 feet sold to other companies.³ Includes 461,751,600 feet sold to other companies.⁴ Includes 571,700 feet sold to other companies.⁵ Includes 894,300 feet sold to other companies.⁶ Includes 48,965,660 feet sold to other companies.⁷ Includes 60,000 feet sold to other companies.⁸ Includes 17,634,600 feet sold to other companies.

Coal-gas Companies—Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1905-1906. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1906-1907.	Average Price received per M sold, 1905-1906.
	Feet.				
Otis Co. (Ware), . . .	6,383,452	5.44	—	\$1 59	\$1.64
People's (Stoneham), . .	4,127,600	7.71	\$2.72	1.93	1.96
Pittsfield,	75,139,700	12.33	4.22	1.21	1.23
Plymouth,	8,834,500	13.13	4.53	1.78	1.84
Salem,	111,327,800	10.84	3.81	1.20	1.20
Southbridge,	5,962,400	16.69	—	1.73	1.73
Spencer,	15,274,400 ¹	41.95	—	1.39	1.51
Springfield,	375,844,434	14.51	2.91	.951	.954
Suburban (Revere), . .	46,233,760	31.19	—	1.16	1.15
Taunton,	81,397,000	6.62	2.95	1.09	1.17
Waltham,	83,235,200 ²	16.00	—	1.08	1.11
Webster,	11,239,900	21.07	—	1.48	1.57
Williamstown,	5,246,300	2.48	—	1.40	1.42
Woburn,	15,307,900	6.76	2.95	1.40	1.40
Worcester County, . . .	5,498,500	95.30	35.18	1.79	1.69
Worcester,	493,625,800	11.01	2.27	.905	.955
	9,916,850,745	—	—	—	—

Oil-gas Companies.

Amherst,	712,970	1.50	—	\$4.14	\$4.09
Lexington,	878,300	12.69	—	3.71	3.85
Stoughton,	872,550	7.31	—	4.65	4.77
	2,463,820	—	—	—	—

Acetylene-gas Companies.

Barre,	125,520	18.97	\$65.73	\$16.26	\$16.61
Bernardston,	29,745	21.73	84.05	14.94	14.98
Georgetown,	98,985	55.72	75.76	15.00	15.00
Hadley,	16,895	19.11	114.37	15.00	15.00
Hatfield,	79,074	21.84 ³	94.22	15.00	15.00
Marion,	296,800	36.08	69.07	13.77	16.15
Nickerson, V. H. (Co- tuit),	34,604	—	—	14.85	—
Nickerson, V. H. (Hy- annis),	140,800	—	—	16.57	—
Northfield,	45,714	2 72	74.01	15.00	15.00
Sadler, T. G. (South Attleborough),	64,515	24.07	—	12.74	12.50
South Deerfield,	44,623	43.86 ³	98.60	17.50	13.49
South Hadley,	117,680	1.92	42.49	16.37	16.76
Sunderland,	20,440	22.26 ³	188.84	13.64	12.51
Vineyard Haven,	184,390	17.07	45.01	15.32	15.40
	1,299,785	—	—	—	—

¹ Includes 7,176,100 feet sold to other companies.² Includes 170,100 feet sold to other companies.³ Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	-	880,477	123,136	63.8	13,792	3,084
Amesbury, . . .	\$4,403 51	372,203	51,020	31.5	11,825	3,002
Arlington, . . .	5,691 06	681,515	38,162	44.1	15,440	3,994
Athol,	-	1,224,856	66,289	45.4	26,976	4,686
Attleboro, . . .	4,115 81	2,680,665	57,207	102.3	26,215	6,045
Beverly,	-	1,831,983	82,628	84.6	18,798	4,685
Boston,	-	5,039,368	194,183	141.0	30,781	4,748
Brockton, . . .	6,589 92	1,484,252	136,676	84.5	17,574	3,814
Cambridge, . . .	9,253 27	3,895,972	362,401	157.5	24,534	5,899
Charlestown, . .	-	3,798,989	316,596	55.6	23,725	5,925
Chelsea,	-	3,483,715	262,477	163.1	20,784	4,390
Chicopee, . . .	6,146 66	756,920	89,858	54.9	13,511	3,014
Citizens' (Nantucket),	-	1,652,470	231,402	164.4	10,050	2,494
Citizens' (Quincy),	8,744 04	505,107	81,598	32.7	15,289	2,520
Clinton,	-	1,188,462	279,329	64.1	18,553	3,091
Cottage City, . .	-	1,772,620	-	126.6	12,222	2,985
Danvers,	2,474 70	493,354	-	39.9	12,369	3,139
Dedham,	5,524 39	1,093,627	99,933	53.2	19,720	5,105
East Boston, . .	9,235 17	5,137,409	260,469	179.4	18,384	4,680
Easthampton, . .	-	1,089,153	206,052	73.5	14,818	2,887
Fall River, . . .	7,017 34	3,968,781	295,167	167.9	23,503	3,997
Fitchburg, . . .	-	1,266,497	197,554	76.4	16,573	3,715
Framingham, . .	13,745 16	1,179,159	144,480	65.5	17,994	3,550
Gardner,	5,365 38	549,619	-	31.7	17,361	4,118
Gloucester, . . .	5,354 07	1,782,494	151,821	75.5	23,167	4,980
Greenfield, . . .	8,892 20	725,287	87,455	57.3	12,624	3,107
Haverhill, . . .	1,648 92	3,341,058	1,814	125.4	26,410	5,904
Ipswich,	6,622 50	914,989	883	45.3	20,219	3,102
Lawrence,	-	2,629,999	160,652	118.4	22,129	3,849
Leominster, . . .	7,686 74	985,343	80,601	71.5	13,784	3,789
Lowell,	6,668 32	3,574,420	110,855	124.5	27,929	4,769
Lynn,	-	4,222,971	324,350	159.4	26,486	4,916
Malden,	9,204 14	1,461,846	202,585	82.6	17,699	4,239
Marblehead, . . .	3,550 21	505,097	75,678	39.3	12,839	3,185
Marlborough, . .	4,766 31	698,911	67,698	43.5	16,066	4,366
Milford,	8,081 27	1,535,656	345,635	83.2	18,464	4,055
Natick,	6,057 73	1,191,825	261,562	99.1	11,342	2,768
New Bedford, . .	-	2,804,524	97,147	121.1	21,995	4,486
Newburyport, . .	-	1,334,309	130,292	73.8	18,077	4,235

Coal-gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Newton,	—	1,493,030	64,658	55.0	25,765	3,842
North Adams, . . .	—	2,087,100	348,912	80.8	18,719	4,481
Northampton, . . .	\$3,650 32	1,345,178	147,463	72.0	18,364	4,362
North Attleborough, . .	6,120 20	2,586,597	50,043	73.6	35,142	7,704
Norwood,	4,477 10	946,406	50,765	33.8	22,958	3,647
Otis Co. (Ware), . . .	—	1,051,823	31,772	67.4	15,599	2,303
People's (Stoneham), . .	1,166 05	428,774	175,411	30.2	14,184	3,144
Pittsfield,	7,308 80	1,732,433	107,439	83.8	20,671	4,167
Plymouth,	6,295 08	1,390,347	102,783	94.0	14,798	3,944
Salem,	7,619 07	1,997,678	125,659	120.0	16,648	3,983
Southbridge,	—	1,848,267	108,310	149.1	12,339	2,581
Spencer,	—	1,423,910	93,837	57.3	13,168	3,219
Springfield,	7,714 90	2,648,328	148,928	15.9	22,797	5,060
Suburban (Revere), . .	—	1,278,735	69,885	87.8	14,557	2,845
Taunton,	5,561 07	1,886,058	116,272	75.4	24,426	4,576
Waltham,	—	2,217,388	97,867	89.1	24,807	4,967
Webster,	—	1,311,384	100,933	111.3	11,782	3,436
Williamstown,	—	438,326	15,975	25.1	17,488	2,913
Woburn,	5,159 09	1,751,105	179,893	76.4	22,916	4,875
Worcester County, . . .	3,777 46	107,360	30,235	9.6	10,690	3,289
Worcester,	8,000 82	3,526,261	246,132	119.1	29,204	7,269

Oil-gas Companies.

Amherst,	—	126,194	—	17.2	7,350	1,213
Lexington,	—	213,362	10,737	35.2	6,057	1,496
Stoughton,	—	167,878	—	34.1	4,930	1,515

Acetylene-gas Companies.

Barre,	\$2,503 45	38,089	—	11.8	2,185	588
Bernardston,	2,219 98*	26 413	—	19.5	1,352	413
Georgetown,	3,078 01	40,624	—	20.1	2,020	565
Hadley,	5,780 60	50,541	14,060	26.9	1,877	626
Hatfield,	2,185 33	23,195	—	8.8	2,102	650
Marion,	2,006 41	29,049	—	7.9	1,805	647
Nickerson, V. H. (Cotuit),	—	83,773	—	29.1	2,884	961
Nickerson, V. H. (Hyannis),	—	106,203	—	24.1	3,950	1,317
Northfield,	3,828 12	51,721	2,563	21.5	2,406	749
Sadler, T. G. (South Attleborough),	—	85,160	2,950	43.6	1,955	639
South Deerfield,	1,973 00	20,009	—	10.3	1,940	496
South Hadley,	2,730 66	64,269	—	16.9	2,815	919
Sunderland,	3,145 19	16,655	6,388	11.4	1,460	487
Vineyard Haven, . . .	3,196 97	71,023	—	30.4	2,018	673

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1907, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the year ending June 30, 1907:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1907.	Number of Tons of Coal carbon- ized, Year ending June 30, 1906.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Resid- ual Products.
Arlington, Attleboro,	1,937 3,721	1,895 2,934	Cannel, gas oil, Cannel, gas oil,	5 23	— —	17,543 22,439	30.50 48.48
Beverly,	4,341	3,596	Gas oil,	—	— ²	19,706	37.50
Boston,	27,882 ¹	28,433 ¹	Naphtha, gas oil,	—	— ²	— ²	16.55
Brockton,	6,390 ¹	5,845 ¹	Naphtha,	—	28,560	—	19.31
Cambridge,	34,686 ¹	33,896 ¹	Naphtha, gas oil,	—	— ²	— ²	49.10
Charlestown,	19,863	6,102	Gas oil,	—	—	4,032	54.63
Citizens' (Nantucket),	488	551	— ³	—	—	—	13.10
Citizens' (Quincy),	179 ⁴ 5	1,618	— ³	—	—	—	31.86
Clinton,	2,126	1,551	Cannel, gas oil,	111	—	8,263	28.52
East Boston,	9,627 ¹ 6	8,699 ¹	Gas oil,	—	—	16,051	55.22
Easthampton,	984	817	Cannel,	27	—	—	37.31
Fitchburg,	5,773	4,988	Cannel, gas oil,	152	—	34,424	50.95
Framingham,	1,773	1,583	Cannel,	138	—	—	30.47
Gloucester,	5,453	4,958	Gas oil,	—	—	23,360	52.98
Greenfield,	857	691	Cannel,	48	—	—	23.71
Lawrence,	16,272 ¹	14,739 ¹	Gas oil,	—	— ²	— ²	30.07
Lowell	34,739 ¹ 7	27,679 ¹	Gas oil,	—	—	200	60.19
Lynn,	22,897 ¹	20,913 ¹	Gas oil,	—	—	— ²	47.33

The following tables show the materials and quantity of each used in the manufacture of water and oil gas; also the process used and the quantity of gas made: ---

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, .	Improved Lowe-Granger, .	Anthracite, Coke, .	298.0 tons, 198.0 "	Bituminous, .	175.0 tons,	Gas oil, .	Gallons. 67,019	Feet. 14,989,600
Athol, .	Lowe-Granger, .	Anthracite, .	291.0 "	- 1	-	Naphtha, .	250) 37,781	8,612,950
Boston, .	Jerzmanowski, .	Anthracite, .	23,459.8 "	Coal, .	1,381.0 "	Gas oil, .	5,306) 8,005,905	1,932,803,000
Brockton, .	Improved Lowe, .	Coke, .	6,225.4 "	Bituminous, .	7,656.5 "	Gas oil, .	402,885	80,108,400
	Improved Lowe, .	Coke, .	2,146.0 "	Bituminous, .	1,203.0 "	Naphtha, .	6,218) 1,011,981	201,626,000
Cambridge, .	Improved Lowe, .	Coke, .	3,368.0 "	Coke, .	570.0 "	Gas oil, .	152,217	35,375,200
Chicopee, .	Improved Lowe, .	Anthracite, Coal, .	782.2 "	Breeze, .	381.0 "	Naphtha, .	100	- 2
Cottage City, .	Loomis, .	Wood, .	100.0 "	Tar, .	67,209.0 gallons, 234.3 tons,	Gas oil, .		
			39.8 cords,	Bituminous, .	60.0 "	Fuel oil, .		
East Boston, .	Improved Lowe, .	Anthracite, Coke, .	101.6 tons, 1,070.9 "	Bituminous, .	74.9 "	Gas oil, .	296,710	56,126,800
Fall River, .	Lowe, .	Anthracite, .	6,725.0 "	Anthracite, .	6.5 "	Gas oil, .		
Gardner, .	Western Gas Construction, .	Anthracite, .	364.0 "	Coke, .	520.1 "	Gas oil, .		
Haverhill, .	Wilkinson, .	Anthracite, .	3,023.2 "	Tar, .	26,250.0 gallons, 681.0 tons,	Gas oil, .	1,830,857	451,640,000
Ipswich, .	Kendall, .	Naphtha, .	41,243.0 gallons, .	Screenings, .	599.0 "	Fuel oil, .	62,427	- 2
				Tar, .	196,647.0 gallons,	Gas oil, .	944,498	183,859,000
				Cinders, .	- 2	-	-	4,176,900
				Bituminous, .	1,549.3 tons,	Gas oil, .		
				Screenings, .	147.1 "	Gas oil, .		
				Drip oil, .	318,764.0 gallons,	-		
				Bituminous, .	42.0 tons,	-		

Lawrence, .	Improved Lowe, .	Anthracite, Coke, .	961.6 tons, 2,362.0 "	Bituminous, .	800.0 "	Gas oil, .	699,887	179,317,900
Leominster, .	Improved Lowe, .	Anthracite, Coke, .	432.0 "	Bituminous, .	193.0 "	Gas oil, .	88,359	18,583,400
Lowell, .	Improved Lowe, .	Anthracite, Coke, .	544.8 "	Coke, .	2,768 8	Naphtha, .	4,955	205,204,000
Lynn, .	Improved Lowe, .	Coke, .	2,980.6 "	Tar, .	202,477.0 gallons, .	Gas oil, .	880,118	267,881,000
Malden, .	Improved Lowe, .	Coke, .	255,430.0 bushels, .	Coke, .	342,149.0 bushels, .	Gas oil, .	1,222,090	230,950,000
	Lowe, .	Anthracite, Coke, .	3,159.9 tons, .	Bituminous, .	964.9 tons, .	Fuel oil, .	977,886	
			108.0 "	Bituminous, .	247.9 "			
New Bedford, .	Improved Lowe, .	Anthracite, Coke, .	635.0 "	Coke, .	241.5 "	Gas oil, .	480,080	87,835,500
			728.0 "	Coke breeze, .	725.2 "			
North Adams, .	Western Gas Construction, .	Anthracite, Coke, .	4.6 "	-1	-	Gas oil, .	1,872	333,400
Northampton, .	Improved Lowe, .	Coke, .	3.5 "	Coke, .	-3	Gas oil, .	90,002	16,155,774
Pittsfield, .	Improved Lowe, .	Coke, .	263.0 "	-4	-	Gas oil, .	139,789	30,367,800
Southbridge, .	Improved Lowe, .	Coke, .	498.9 "	-1	-	Gas oil, .	41,010	6,321,800
Spencer, .	Improved Lowe, .	Anthracite, Anthracite, .	153.0 "	Bituminous, .	194.0 tons, .	Gas oil, .	70,615	16,457,400
			380.0 "	Coke, .	691.0 "			
Springfield, .	Improved Lowe, .	Coke, .	3,165.0 "	Breeze, .	911.0 "	Gas oil, .	759,012	173,159,000
				Tar, .	153,040.0 gallons, .			
Webster, .	Lowe, .	Anthracite, Anthracite, .	329.0 "	-1	-	Fuel oil, .	67,622	12,179,800
Worcester, .	Improved Lowe, .	Coke, .	715.8 "	-4	-	Naphtha, .	8,615	256,896,000
			3,618.9 "			Gas oil, .	1,130,726	

1 Steam from electric department.

2 Quantity unknown.

3 Quantity not given.

4 Steam from coal-gas department.

Oil Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst, . . .	Naphtha,	11,958	Coal, . . .	52.4 tons.
Lexington, . . .	Gas oil, .	11,290	Anthracite, .	30.0 tons.
Stoughton, . . .	{ Naphtha,	6,347 }	Bituminous, .	62.6 tons.
	{ Gas oil, .	11,155 }		

The following table shows the quantity of carbide used by each of the acetylene gas companies for the year ending June 30, 1907:—

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Barre,	33,800	Northfield,	12,400
Bernardston,	8,700	Sadler, T. G. (South Attle-	
Georgetown,	21,000	borough),	22,000
Hadley,	5,900	South Deerfield,	14,600
Hatfield,	20,000	South Hadley,	29,100
Marion,	62,700	Sunderland,	6,200
Nickerson, V. H. (Cotuit),	8,600	Vineyard Haven,	45,250
Nickerson, V. H. (Hyannis),	34,000		

STREET MAINS.

During the year sixty-six companies laid about two hundred and eleven miles of mains, varying in the several cases from 187 feet to about twenty-one miles.

The following table shows the lengths and sizes of the mains as returned by the companies:—

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).	
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24		30	36		42
Adams,	11,923	5,918	—	8,439	26,120	9,586	398	—	—	—	—	—	—	—	—	—	—	63,770 ¹	
Amesbury,	64,345	23,053	—	64,750	22,079	4,413	500	2,660	215	—	—	—	—	—	—	—	—	182,015	
Amherst,	8,593	11,252	—	9,986	—	—	—	—	—	—	—	—	—	—	—	—	—	9,892	
Arlington,	8,129	20,490	—	71,937	20,047	29,779	4,140	382	—	—	—	—	—	—	—	—	—	9,892	
Attol,	1,729	4,813	1,245	13,921	3,328	8,369	366	650	—	—	—	—	—	—	—	—	—	6,179	
Attoboro,	3,503	1,225	200	17,265	23,985	25,637	1,876	486	229	—	—	—	—	—	—	—	—	6,179	
Barre,	11,000	4,000	1,800	600	—	—	—	—	—	—	—	—	—	—	—	—	—	8,913	
Barnardston,	2,846	3,100	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Beverly,	920	15,552	—	16,165	51,826	17,085	17,563	—	—	—	—	—	—	—	—	—	—	627	
Boston,	66,821	65,900	1,597	861,269	1,277,022	1,213,530	232,359	62,804	279,956	924	31,520	24,800	57,939	67,181	85,433	73,077	12,937	9,808	
Brookton,	157,126	20,214	—	73,631	115,964	56,691	28,731	100	7,849	—	—	—	—	—	—	—	—	88,184	
Cambridge,	6,256	8,916	—	265,973	166,028	138,223	36,235	3,334	55,762	—	26,452	—	3,496	9,679	1,048	989	—	53,184	
Charlestown,	946	12,366	—	134,429	77,840	31,041	15,056	7,515	13,573	301	—	—	—	—	—	—	—	32,942	
Chel-sea,	4,398	5,015	—	43,264	49,736	33,323	9,813	4,809	1,774	—	—	—	—	—	—	—	—	9,112	
Chilcopee,	19,626	36,936	12,200	58,870	61,128	14,873	3,375	6,562	3,440	—	—	—	—	—	—	—	—	7,174	
Citizens' (Nantucket),	1,320	5,495	—	2,640	—	500	—	—	—	—	—	—	—	—	—	—	—	42,382	
Citizens' (Quincy),	11,361	11,134	—	28,971	55,820	30,190	14,425	—	23,992	—	—	1,032	—	—	—	—	—	215	
Clinton,	13,078	11,133	16	24,190	25,628	890	1,640	88	420	534	—	—	—	—	—	—	—	89,707	
Cottage City,	—	—	—	2,532	6,584	2,002	975	—	—	—	—	—	—	—	—	—	—	2,583	
Danvers,	3,819	15,633	—	13,029	13,197	3,633	8,936	—	—	—	—	—	—	—	—	—	—	4,053	
Dedham,	4,705	24,598	—	44,485	52,515	23,734	—	22,000	—	—	—	—	—	—	—	—	—	2,051	
East Boston,	254	3,153	—	43,399	69,931	4,520	15,190	11,492	9,286	—	—	—	—	—	—	—	—	3,807	
Easthampton,	1,103	11,806	—	12,653	14,514	1,300	—	—	—	—	—	—	—	—	—	—	—	9,868	
Fall River,	27,376	30,037	—	37,471	236,088	123,239	59,259	5,305	17,475	—	20,542	—	—	—	—	—	—	2,392	
Fitchburg,	4,660	12,801	—	50,910	121,598	17,810	12,570	2,000	1,623	—	583	—	—	—	—	—	—	3,065	
Framingham,	3,001	21,827	593	2,093	28,161	10,922	2,548	1,920	—	—	—	—	—	—	—	—	—	2,425	

¹ Includes 1,386 feet of three-quarter inch main.² Includes 642 feet of forty-eight inch main and 941 feet of fifty-four inch main.³ Includes 1,199 feet of three-quarter inch main.⁴ Includes 936 feet of five inch main.

COMPANY.	DIAMETER IN INCHES.															Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).		
																	Miles.	Feet.			
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24	30					36	42
Gardner,	1,800	29,261	-	16,200	10,793	16,491	1,600	825	84	-	-	-	-	-	-	-	-	77,054	14	3,134	942
Georgetown,	2,600	7,830	2,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,008	2	2,448	-
Gloucester,	2,839	9,984	466	19,910	61,411	46,735	8,672	1,610	8,072	-	-	-	-	-	-	-	-	139,759	30	1,359	16,217
Greenfield,	3,311	8,822	-	22,733	23,453	2,640	200	-	-	-	-	-	-	-	-	-	-	61,159	11	3,079	19,958
Hadley,	150	1,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,765	-	1,765	1,250
Hatfield,	1,800	15,600	500	100	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	3	2,160	-
Haverhill,	7,463	13,824	40	97,720	71,777	71,598	756	18,328	1,534	-	3,247	1,902	-	-	-	-	-	288,189	54	3,069	24,233
Ipswich,	4,046	12,470	2,808	2,469	-	1,973	132	-	-	-	-	-	-	-	-	-	-	23,918	4	2,798	3,034
Lawrence,	-	16,709	2,130	148,857	283,216	117,306	38,983	22,423	20,522	-	3,258	-	432	-	-	-	-	633,836	123	3,396	52,264
Leominster,	970	5,466	1,320	24,449	48,694	3,770	5,754	116	-	-	-	-	-	-	-	-	-	90,479	17	719	5,576
Lexington,	-	10,975	1,800	2,630	4,730	1,680	450	-	-	-	-	-	-	-	-	-	-	21,735	4	615	260
Lewell,	2,721	249,979	2,992	60,463	195,441	162,265	35,178	34,291	33,962	1,000	2,994	5,326	1,575	4,275	-	-	-	791,803	149	5,083	6,034
Lynn,	1,399	12,054	4,958	23,717	232,896	242,710	44,316	10,437	8,004	412	9,011	-	5,155	2,500	-	-	-	597,569	113	929	31,316
Malden,	6,277	17,024	-	146,657	353,335	161,763	16,958	24,314	29,214	-	26,685	-	950	4,956	-	-	-	788,193	149	1,473	111,623
Marblehead,	6,346	18,295	-	11,350	3,391	16,215	-	-	-	-	-	-	-	-	-	-	-	53,797	10	2,997	1,639
Marion,	48,792	2,343	457	750	-	-	-	-	-	-	-	-	-	-	-	-	-	53,947	10	1,147	19,384
Marlborough,	83,493	63,337	296	12,514	58,174	5,930	3,100	-	250	-	-	-	-	-	-	-	-	227,094	43	54	10,714
Milford,	6,195	8,150	-	10,740	10,200	13,000	3,200	-	-	-	-	-	-	-	-	-	-	51,485	9	3,965	2,490
Natick,	9,770	3,309	-	31,209	5,173	2,400	-	-	-	-	-	-	-	-	-	-	-	51,861	9	4,341	2,965
New Bedford,	16,718	4,293	-	175,158	150,284	43,665	19,197	-	20,705	-	1,700	-	640	-	-	-	-	433,360	81	4,680	33,110
Newburyport,	9,839	24,483	-	32,872	21,520	19,073	1,620	4,260	-	-	-	-	-	-	-	-	-	113,667	21	2,787	5,350
Newton,	-	9,947	-	139,861	361,603	52,159	22,017	55,927	4,193	-	-	-	-	-	-	-	-	665,707	126	427	27,988
Nickerson, V. H. (Co-tuit),	2,181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,181	-	2,181	2,181
Nickerson, V. H. (Hyannis),	5,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	1	1,720	7,000
North Adams,	7,363	9,631	211	62,612	52,581	23,519	1,025	1,959	-	764	-	-	-	-	-	-	-	161,963	30	3,963	1,854
Northampton,	23,907	3,685	-	72,285	64,058	5,106	1,420	60	733	-	320	-	-	-	-	-	-	173,574	32	4,614	17,309
North Attleborough,	908	8,941	149	14,829	25,316	1,592	7,016	-	-	-	-	-	-	-	-	-	-	58,751	11	671	4,791
Northfield,	210	3,700	-	757	-	-	-	-	-	-	-	-	-	-	-	-	-	4,667	-	-	-
Norwood,	23,530	6,985	-	-	31,287	8,939	-	4,956	-	-	-	-	-	-	-	-	-	75,697	14	1,777	35,579
Ohio Co. (Ware),	5,964	13,601	-	2,408	4,771	2,549	1,814	-	-	-	-	-	-	-	-	-	-	32,044	6	364	3,029

People's (Stoneham), . . .	—	3,396	—	19,034	9,050	8,958	10,300	—	—	—	—	—	—	—	—	—	—	—	—	50,828	9	3,308	—
Pittsfield, . . .	20,047	24,498	—	13,923	111,715	25,651	13,895	4,088	—	—	—	—	—	—	—	—	—	—	—	229,006 ⁵	43	1,966	12,186
Plymouth, . . .	—	3,995	—	13,428	7,655	8,472	—	—	—	—	—	—	—	—	—	—	—	—	—	33,550	6	1,870	4,512
Sadler, T. G. (South At-	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
tleborough), . . .	3,300	700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4,000	—	4,000	—
Salem, . . .	3,012	24,913	—	42,069	150,250	55,949	3,902	5,214	—	—	—	—	—	—	—	—	—	—	—	294,247	55	3,847	11,605
Southbridge, . . .	961	2,172	755	6,975	1,635	4,475	—	—	—	—	—	—	—	—	—	—	—	—	—	17,033	3	1,193	400
South Deerfield, . . .	1,900	7,500	300	1,375	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11,775 ⁶	2	1,215	—
South Hadley, . . .	2,396	6,251	300	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9,668 ⁷	1	4,388	—
Spencer, . . .	4,154	30,844	—	16,626	—	5,015	—	—	—	—	—	—	—	—	—	—	—	—	—	56,639	10	3,839	187
Springfield, . . .	4,539	14,788	—	135,096	335,283	201,290	19,203	39,580	15,851	—	—	—	—	—	—	—	—	—	—	786,285	148	4,845	60,684
Stoughton, . . .	7,257	13,740	1,500	2,500	1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	27,443 ⁸	5	1,043	788
Suburban (Revere), . .	—	7,810	—	—	112,800	35,721	12,128	20,080	1,405	—	—	—	—	—	—	—	—	—	—	190,903	36	823	19,419
Sunderland, . . .	2,800	2,800	900	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6,500	1	1,220	—
Taunton, . . .	1,325	1,212	—	64,808	65,700	66,170	13,072	1,366	7,679	6,538	—	—	—	—	—	—	—	—	—	227,870	43	830	9,401
Vineyard Haven, . . .	7,936	4,742	—	1,030	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13,708	2	3,148	2,719
Waltham, . . .	2,465	1,353	—	99,418	49,108	39,121	5,273	1,460	—	—	—	—	—	—	—	—	—	—	—	198,198	37	2,838	14,550
Webster, . . .	2,957	905	—	28,774	3,899	8,720	—	—	—	—	—	—	—	—	—	—	—	—	—	45,255	8	3,015	8,928
Williamstown, . . .	18,983	18,121	—	15,665	10,116	311	—	—	—	—	—	—	—	—	—	—	—	—	—	63,196	11	5,116	3,001
Woburn, . . .	3,973	11,339	—	19,413	6,102	1,900	3,430	—	—	—	—	—	—	—	—	—	—	—	—	46,157	8	3,317	1,180
Worcester County, . . .	31,750	37,879	—	157,363	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	270,417 ⁹	51	1,137	81,207
Worcester, . . .	6,963	48,711	—	198,800	242,528	135,574	49,454	16,129	6,305	3,164	5,107	6,027	13,397	7,025	—	—	—	—	—	739,134	139	5,204	31,239

¹ Includes 341 feet of four and one-half inch main.² Includes 1,695 feet of three-quarter inch main.³ Includes 2,298 feet of three-quarter inch main.⁴ Includes 937 feet of three-quarter inch main.⁵ Includes 5,921 feet of three-quarter inch main.⁶ Includes 700 feet of one-half inch main.⁷ Includes 312 feet of three-eighth inch main, 154 feet of one-half inch main, 255 feet of three-quarter inch main.⁸ Includes 1,446 feet of three-quarter inch main.⁹ Includes 43,423 feet of three-quarter inch main.

COMPANY.	NUMBER AND SIZE OF METERS.																		Total Number in Use June 30, 1906.	Increase during the Year.			
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	125	150	180	200			250	300	400	500
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.
North Attleborough, . . .	-	682	70	33	14	16	-	-	-	3	-	-	1	-	-	-	-	-	-	-	-	-	-
Northfield, . . .	-	17	2	-	-	5	-	-	-	8	-	1	2	-	-	1	-	-	-	-	-	-	-
Norwood, . . .	-	331	94	25	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Otis Co. (Ware), . . .	9	309	52	17	7	-	-	-	-	3	-	7	-	3	-	-	-	2	-	-	-	-	-
Peoples' (Stoneham), . . .	23	194	47	16	6	4	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Pittsfield, . . .	-	1,118	2,357	115	18	10	-	-	7	3	4	1	-	-	-	2	-	-	-	-	-	-	-
Plymouth, . . .	76	466	24	15	9	3	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Sadler, T. G. (South Attleborough), . . .	-	32	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salem, . . .	-	5,283	1,144	141	61	24	-	-	-	17	3	5	4	-	-	-	-	3	-	2	-	-	-
Southbridge, . . .	16	321	110	19	8	-	1	2	-	-	1	1	1	-	-	-	-	-	-	-	-	-	-
South Deerfield, . . .	-	20	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Hadley, . . .	-	30	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spencer, . . .	-	567	25	7	3	7	-	-	-	1	5	-	-	-	-	-	-	-	-	-	-	-	-
Springfield, . . .	-	9,345	6,641	219	133	3	-	-	48	22	1	3	38	-	-	2	-	-	-	1	-	-	-
Stoughton, . . .	-	172	2	1	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suburban (Revere), . . .	-	82	3,037	43	6	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunderland, . . .	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taunton, . . .	7	2,601	370	131	53	40	-	-	-	2	19	4	7	9	-	4	-	6	-	-	-	-	-
Vineyard Haven, . . .	-	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waltham, . . .	14	1,739	1,468	65	26	9	-	-	-	9	2	1	6	-	-	-	-	-	-	5	-	-	-
Webster, . . .	9	901	20	18	1	2	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-	-	-
Williamstown, . . .	-	272	12	3	4	-	-	-	-	5	6	3	1	-	-	-	-	1	1	-	-	-	-
Woburn, . . .	33	508	70	33	11	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worcester County, . . .	-	462	24	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worcester, . . .	59	14,831	1,092	359	171	35	-	-	-	6	72	4	11	26	-	4	-	3	-	-	-	-	-

1 Decrease.

2 Includes 1 seventy-light meter.

GAS STOVES.

In the following table, designed to show the number of gas stoves supplied by the several companies on June 30, 1907, the figures given, although taken from the annual returns, are in many cases necessarily estimates.

Adams,	671	Lynn,	21,045
Amesbury,	477	Malden,	4,587
Amherst,	10	Marblehead,	169
Arlington,	734	Marion,	6
Athol,	105	Marlborough,	1,708
Attleboro,	500	Milford,	103
Barre,	10	Natick,	537
Beverly,	975	New Bedford,	8,480
Boston,	*49,470	Newburyport,	933
Brockton,	4,900	Newton,	3,735
Chelsea,	1,350	Nickerson, V. H. (Cotuit),	1
Chicopee,	2,017	North Adams,	2,200
Citizens' (Nantucket),	80	Northampton,	2,100
Citizens' (Quincy),	625	North Attleborough,	340
Clinton,	615	Norwood,	167
Cottage City,	130	Otis Company (Ware),	315
Danvers,	262	People's (Stoneham),	97
Dedham,	1,970	Pittsfield,	2,516
East Boston,	1,575	Plymouth,	447
Easthampton,	218	Sadler, T. G. (So. Attleborough),	9
Fall River,	18,353	Salem,	3,550
Fitchburg,	2,443	Southbridge,	175
Framingham,	880	Spencer,	227
Gardner,	236	Springfield,	15,095
Gloucester,	1,250	Stoughton,	85
Greenfield,	450	Suburban (Revere),	2,578
Haverhill,	5,934	Taunton,	2,278
Ipswich,	50	Waltham,	2,218
Lawrence,	15,403	Webster,	591
Leominster,	733	Williamstown,	172
Lexington,	39	Worcester County,	141
Lowell,	8,457	Worcester,	9,500

* Estimated only.

PUBLIC GAS LAMPS.

The following table shows the number of street lamps supplied June 30, 1907, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies:—

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Barre,	43	—	—	\$20 29	\$6 89
Boston,	10,182	585	—	84.7	—
Cambridge,	339	23	—	89.9	—
Charlestown,	526	1	—	89.9	—
Chelsea,	233	29	—	98.7	—
Chicopee,	29	—	—	1 29	44
Citizens' (Quincy),	20	4	—	3 10	2 43
Cottage City,	1	—	41	1 00	06
Dedham,	46	9	—	1 00	74
East Boston,	505	38	—	1 10	—
Fall River,	332	96	—	90	—
Gardner,	103	3	—	2 58	1 60
Gloucester,	100	—	—	1 00	—
Hatfield,	21	—	—	15 00	—
Haverhill,	238	8	—	1 23	—
Lawrence,	131	14	—	95.9	53.2
Lowell,	1,328	45	—	2 01	1 26
Marion,	107	6	—	14 90	2 23
Natick,	103	12	—	1 37	26.5
New Bedford,	886	12	—	2 23	1 44
Newton,	1,017	18	—	1 62	83
Nickerson, V. H. (Hyannis),	20	20	—	33 33	9 17
Norwood,	157	4	—	96.4	03.4
Otis Co. (Ware),	1	—	—	1 75	—
Southbridge,	1	—	—	1 10	—
South Hadley,	45	—	—	25 98	5 97
Springfield,	78	78	—	95	97
Taunton,	1	—	40	1 20	—
Vineyard Haven,	37	5	—	17 05	—
Waltham,	6	—	—	1 05	—
Worcester County,	50	24	—	3 99	2 68
Worcester,	572	3	—	90	—

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all of the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of the companies in question, the Boston Consolidated Gas Company, Charlestown Gas and Electric Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company and Newton and Watertown Gas Light Company sell electricity as well as gas; consequently, the total income, depreciation, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 120 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 114 and 120 give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	INCOME FROM MANUFACTURE OF GAS.						TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	Amount.	Per M sold.	Amount.		Per M sold.		
1	Boston, .	\$3,078,379 81	\$104,254 22	\$183,491 38	\$37,834 94	-	\$3,403,960 35	\$0.8075	\$177,319 09	\$3,581,279 44	-	1	
2	Brockton, .	162,852 75	-	-	6,004 87	\$61 56	168,919 18	1.3021	2,743 23	171,662 41	\$1 3232	2	
3	Cambridge, .	480,738 66	3,488 70	514 53	65,092 75	608 00	550,442 64	1.0327	3,353 82	553,796 46	1.0389	3	
4	Charlestown, .	185,490 20	5,421 16	-	38,634 53	7 00	229,552 89	1.0886	20,942 42	250,495 31	-	4	
5	East Boston, .	103,315 26	5,837 09	24,482 83	19,388 71	145 75	153,169 64	1.0012	1,479 34	154,648 98	1.0109	5	
6	Fall River, .	378,283 18	2,189 40	-	84 25	375 00	380,931 83	.9102	3,620 76	384,552 59	.9188	6	
7	Haverhill, .	182,823 83	1,918 46	-	-	159 60	184,901 89	1.0140	4,409 48	189,311 37	1.0382	7	
8	Lawrence, .	315,437 82	1,215 01	-	27,700 64	50 00	344,403 47	1.0575	82,290 17	426,693 64	-	8	
9	Lowell, .	473,860 94	29,294 71	-	95,275 19	7,093 00	605,523 84	1.0492	6,033 34	611,557 18	1.1409	9	
10	Lynn, .	401,547 71	-	54 00	38,486 55	-	440,088 26	.9208	155,176 68	595,264 94	-	10	
11	Malden, .	219,490 48	-	-	1,658 57	122 49	221,271 54	1.0139	4,411 54	225,683 08	1.0342	11	
12	New Bedford, .	200,258 10	25,604 32	-	27,858 89	14,479 98	268,201 29	1.1679	70,041 98	338,243 27	-	12	
13	Newton, .	178,359 11	15,409 29	-	4,136 35	1,238 40	199,143 15	1.0579	19,188 92	218,332 07	-	13	
14	Salem, .	133,519 30	-	-	17,943 10	1,850 04	153,312 44	1.3803	-	153,312 68	1.3803	14	
15	Springfield, .	356,729 50	665 66	-	38,321 28	288 00	396,004 44	1.0537	5,937 89	401,942 33	1.0694	15	
16	Worcester, .	440,925 84	6,012 99	-	34,153 36	258 45	481,350 64	.9751	956 03	482,306 67	.9771	16	

2. OPERATING EXPENSES.

(a) *Expenses of Manufacture.*

No. of Company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		WAGES.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston, .	\$285,545 56	\$0.10232	\$324,357 66	\$0.14521	\$64,707 72	\$0.02896	\$10,994 46	\$0.00490	\$171,914 76	\$0.07696	1
2	Brockton, .	34,490 94	.23948	17,856 15	.12398	1,696 51	.01178	1,456 25	.01011	18,786 04	.13043	2
3	Cambridge, .	132,567 48	.22661	36,640 11	.06263	4,183 15	.00716	3,073 68	.00326	52,468 94	.08969	3
4	Charlestown, .	70,716 27	.36735	201 60	.00104	653 22	.00339	995 40	.00517	33,162 54	.17227	4
5	East Boston, .	35,113 06	.21673	13,291 73	.08204	357 27	.00220	810 67	.00500	19,705 55	.12163	5
6	Fall River, .	42,433 81	.09396	55,213 14	.12226	568 67	.00126	—	—	12,218 19	.02705	6
7	Haverhill, .	27,972 04	.15214	36,037 28	.19601	583 19	.00318	747 65	.00407	14,837 55	.08070	7
8	Lawrence, .	92,125 24	.26496	31,501 58	.09060	1,642 64	.00472	566 70	.00163	41,186 56	.11846	8
9	Lowell, .	158,296 01	.27429	30,813 04	.05339	4,023 45	.00697	211 12	.00037	42,616 74	.07384	9
10	Lynn, .	81,312 53	.15728	47,431 55	.09175	1,300 00	.00251	1,470 30	.00284	24,383 84	.04717	10
11	Malden, .	30,561 13	.12205	39,917 62	.15942	1,948 29	.00778	938 22	.00375	13,292 97	.05309	11
12	New Bedford, .	57,990 36	.24357	20,419 25	.08577	658 72	.00277	892 52	.00375	13,274 83	.05576	12
13	Newton, .	8,572 81	.36430	201 82	.00906	—	—	—	—	5,117 70	.21750	13
14	Salem, .	39,708 75	.33121	4,188 94	.03494	4,003 72	.03339	431 75	.00360	13,889 60	.11855	14
15	Springfield, .	103,516 10	.25802	31,753 98	.07915	5,123 11	.01277	607 79	.00151	31,307 22	.07803	15
16	Worcester, .	116,343 10	.21971	51,342 69	.09696	756 48	.00143	—	—	30,056 14	.05676	16

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	REPAIRS, ETC.		TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M bought.	Amount.	Per M sold.	
1	Boston, .	\$79,444 80	\$0.03556	\$879,964 96	\$0.39391	\$842,130 02	\$0.3770	\$497,139 28	\$0.2292	\$1,339,269 30	\$0.31771	1
2	Brockton, .	8,152 30	.05660	82,438 19	.57238	76,433 32	.5307	—	—	76,433 32	.58916	2
3	Cambridge, .	40,078 53	.06851	269,011 89	.45985	203,919 14	.34858	—	—	203,919 14	.38256	3
4	Charlestown, .	8,017 66	.04166	113,746 69	.59089	75,112 16	.39019	17,469 25	.47136	92,581 31	.43906	4
5	East Boston, .	6,646 20	.04103	75,924 48	.46862	56,535 77	.34895	—	—	56,535 77	.39357	5
6	Fall River, .	10,942 24	.02422	121,376 05	.26875	121,291 80	.26856	—	—	121,291 80	.28981	6
7	Haverhill, .	4,395 93	.02390	84,573 64	.4600	84,573 64	.4600	—	—	84,573 64	.46377	7
8	Lawrence, .	18,258 48	.05251	183,281 20	.53288	157,580 56	.45322	—	—	157,580 56	.48384	8
9	Lowell, .	45,995 15	.07970	281,955 51	.48856	186,680 32	.32347	—	—	186,680 32	.34826	9
10	Lynn, .	30,794 57	.03956	186,692 79	.36112	148,206 24	.28668	—	—	148,206 24	.31009	10
11	Malden, .	11,077 14	.04424	97,735 37	.39033	96,076 80	.38370	48 24	.90	96,125 04	.44049	11
12	New Bedford, .	11,750 12	.04935	104,985 80	.44097	77,126 91	.32395	—	—	77,126 91	.33594	12
13	Newton, .	4,007 74	.17075	17,921 34	.76162	13,794 99	.58583	73,399 13	.42270	87,184 12	.46315	13
14	Salem, .	11,630 91	.09702	73,853 67	.61601	55,910 57	.50222	—	—	55,910 57	.50222	14
15	Springfield, .	28,946 04	.07215	201,254 24	.50163	162,932 96	.40611	—	—	162,932 96	.43351	15
16	Worcester, .	49,170 72	.09286	247,669 13	.46772	213,515 77	.40321	—	—	213,515 77	.43255	16

2. OPERATING EXPENSES — *Continued.*
(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		REPAIRS OF MAINS AND SERVICES.		REPAIRS OF METERS.		TOOLS AND APPLIANCES.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, . . .	\$163,382 12	\$0.03875	\$107,953 76	\$0.02560	\$55,809 81	\$0.01561	\$51,435 56	\$0.01220	1
2	Brockton, . . .	5,201 46	.04009	10,265 60	.07913	332 46	.00256	—	—	2
3	Cambridge, . . .	21,866 87	.04102	8,588 11	.01611	16,879 39	.03167	—	—	3
4	Charlestown, . . .	10,937 31	.05187	5,549 46	.02632	2,777 07	.01317	58 72	.00027	4
5	East Boston, . . .	4,721 82	.03086	4,676 13	.03057	1,810 23	.01183	1,299 47	.00849	5
6	Fall River, . . .	7,605 24	.01818	19,488 63	.04656	11,238 02	.02685	5,831 29	.01393	6
7	Haverhill, . . .	1,302 33	.00715	2,724 60	.01494	5,452 31	.02989	1,978 06	.01084	7
8	Lawrence, . . .	4,834 83	.01485	5,783 79	.01776	14,215 24	.04365	—	—	8
9	Lowell, . . .	14,614 66	.02727	9,624 77	.01796	13,777 10	.02570	2,225 16	.00416	9
10	Lynn, . . .	12,297 12	.02573	25,983 63	.05437	19,068 44	.03990	3,582 17	.00749	10
11	Malden, . . .	10,939 95	.08013	8,781 17	.04024	3,807 68	.01745	5,939 40	.02722	11
12	New Bedford, . . .	10,532 67	.04586	1,577 36	.00686	1,761 53	.00767	—	—	12
13	Newton, . . .	12,985 63	.06888	17,992 51	.09558	2,139 95	.01137	180 48	.00096	13
14	Salem, . . .	2,742 34	.02463	6,876 55	.06177	2,387 88	.02144	1,990 09	.01788	14
15	Springfield, . . .	13,716 35	.03649	13,985 67	.03721	2,164 05	.00676	4,772 34	.01270	15
16	Worcester, . . .	12,111 19	.02453	5,510 29	.01116	4,872 07	.00987	—	—	16

2. OPERATING EXPENSES — *Continued.*
(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	GAS STOVES.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	\$28,159 11	\$0.00668	—	—	—	—	\$416,740 36	\$0.09385	1
2	Brockton, .	3,504 91	.02702	\$2,077 25	\$0.01601	—	—	21,381 68	.16481	2
3	Cambridge, .	3,381 76	.0063	—	—	—	—	50,716 13	.09514	3
4	Charlestown, .	82 05	.00039	—	—	—	—	19,404 64	.09202	4
5	East Boston, .	544 15	.00355	—	—	—	—	13,051 80	.08532	5
6	Fall River, .	8,695 19	.02078	—	—	—	—	52,858 37	.12630	6
7	Haverhill, .	—	—	713 01	.00391	—	—	12,170 31	.06674	7
8	Lawrence, .	3,609 54	.01108	903 99	.00277	—	—	29,347 39	.09011	8
9	Lowell, .	12,073 31	.02252	18,256 28	.03405	—	—	70,571 28	.13166	9
10	Lynn, .	10,461 15	.02189	—	—	—	—	71,392 51	.14938	10
11	Malden, .	1,598 61	.00733	—	—	—	—	31,115 05	.14259	11
12	New Bedford, .	—	—	30,703 58	.1337	—	—	44,575 14	.1941	12
13	Newton, .	5,098 18	.02709	8,421 49	.04473	—	—	46,798 24	.24861	13
14	Salem, .	2,519 15	.02263	—	—	—	—	16,516 01	.14836	14
15	Springfield, .	—	—	683 28	.00182	—	—	35,321 69	.09398	15
16	Worcester, .	12,942 50	.02622	—	—	—	—	35,436 05	.07178	16

2. OPERATING EXPENSES — *Concluded.*(c) *Office and Other Operating Expenses.*

No. of Company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, . . .	\$260,562 13	\$0.06181	\$282,400 00	\$0.06399	\$44,778 83	\$0.01062	\$2,343,750 62	\$0.55559	1
2	Brockton, . . .	4,854 98	.03743	7,738 36	.05965	2,149 83	.01657	112,558 17	.86762	2
3	Cambridge, . . .	28,810 35	.05405	37,031 93	.06347	11,363 53	.02244	332,441 08	.62367	3
4	Charlestown, . . .	12,126 73	.03751	14,637 54	.06941	2,248 49	.01066	140,998 78	.66867	4
5	East Boston, . . .	19,126 54	.12503	7,740 00	.05059	2,229 01	.01459	98,683 12	.64508	5
6	Fall River, . . .	26,970 17	.06444	24,000 00	.05734	5,879 68	.01405	231,706 21	.55378	6
7	Haverhill, . . .	13,854 14	.07597	6,735 79	.03694	6,047 27	.03316	122,368 92	.67103	7
8	Lawrence, . . .	28,705 77	.08385	17,342 40	.05326	5,326 41	.01635	238,302 53	.73171	8
9	Lowell, . . .	18,814 08	.03510	38,968 31	.07270	5,264 01	.00982	320,238 00	.59754	9
10	Lynn, . . .	11,647 11	.02437	15,649 10	.03275	7,438 58	.01556	254,333 54	.53215	10
11	Malden, . . .	25,619 41	.11740	13,616 43	.06239	5,045 14	.02312	171,518 91	.78598	11
12	New Bedford, . . .	17,088 91	.07441	23,690 56	.10316	1,422 18	.00619	163,903 70	.71370	12
13	Newton, . . .	13,473 01	.07157	7,863 73	.04177	1,319 54	.00701	156,638 62	.83211	13
14	Salem, . . .	10,345 76	.09293	12,306 39	.11054	1,924 74	.01728	97,003 47	.87133	14
15	Springfield, . . .	33,496 56	.08913	20,326 14	.05408	5,800 91	.01543	257,878 26	.68613	15
16	Worcester, . . .	20,378 30	.04128	27,149 95	.05500	5,895 12	.01194	302,375 19	.61256	16

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM GAS OPERATION.		DEPRECIATION AND OTHER RESERVES.		OTHER EXPENSES.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	\$1,022,374 79	\$0.24282	Emp. fund, \$50,000 00	-	\$6,117 86	\$0.00145	1
2	Brockton, .	50,356 14	.38815	18,680 96	-	-	-	2
3	Cambridge, .	152,908 81	.28686	7,200 00	\$0.05550	2,585 51	.00485	3
4	Charlestown, .	49,919 58	.23674	-	-	-	-	4
5	East Boston, .	35,097 81	.22943	2,000 00	-	-	-	5
6	Fall River, .	149,165 62	.35641	4,262 06	.02786	-	-	6
7	Haverhill, .	62,532 97	.34291	9,054 72	.02163	-	-	7
8	Lawrence, .	78,400 30	.24073	15,359 51	.08422	1,844 20	.01011	8
9	Lowell, .	189,950 65	.35437	-	-	2,191 70	.00673	9
10	Lynn, .	147,268 17	.30813	11,592 75	.02163	10,645 25	.01986	10
11	Malden, .	48,140 14	.22060	5,000 00	-	3,833 33	.00802	11
12	New Bedford, .	76,438 70	.33285	463 45	.00021	4,782 47	.02192	12
13	Newton, .	38,368 18	.20383	33,703 46	-	822 80	.00358	13
14	Salem, .	38,365 87	.34462	5,370 18	-	390 52	-	14
15	Springfield, .	99,804 90	.26555	1,934 83	.01738	75 29	.00068	15
16	Worcester, .	144,822 09	.29339	20,636 88	.05491	3,163 96	.00842	16
				25,826 76	.05232	-	-	

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			INTEREST.		UNAPPLIED EARNINGS.		No. of Company.
		Amount.	Rate Per Cent.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, .	\$1,058,722 00	7	—	\$18,995 72	—	\$47,177 34	\$0.0098	1
2	Brockton, .	19,500 00	5	\$0.1503	17,073 91	\$0.1316	9,325 46	.0719	2
3	Cambridge, .	120,000 00	12	.2251	12,256 91	.0230	21,420 21	.0402	3
4	Charlestown, .	50,000 00	10	—	4,393 66	—	14,468 34	.0686	4
5	East Boston, .	22,000 00	10	.1438	3,116 94	.0204	7,198 15	.0471	5
6	Fall River, .	66,250 00	10	.1583	3,965 72	.0095	73,515 94	.1757	6
7	Haverhill, .	—	—	—	2,129 84	.0117	47,608 90	.2611	7
8	Lawrence, .	86,000 00	7	—	26,688 22	—	45,810 55	.1407	8
9	Lowell, .	100,000 00	10	.1866	1,662 57	.0031	72,083 42	.1345	9
10	Lynn, .	80,500 00	10	—	3,350 47	—	209,761 05	.4389	10
11	Malden, .	56,781 00	7.5	.2601	1,564 26	.0072	11,039 50 1	.0506	11
12	New Bedford, .	92,950 00	11	—	4,411 08	—	14,593 34	.0635	12
13	Newton, .	24,000 00	8	—	20,604 03	—	7,192 37	.0382	13
14	Salem, .	27,968 00	8	.2512	3,262 42	.0293	5,125 57	.0460	14
15	Springfield, .	79,797 50	10	.2123	4,931 94	.0131	2,787 49 1	.0074	15
16	Worcester, .	88,000 00	11	.1783	5,440 26	.0110	26,511 10	.0537	16

Deficit.

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1907, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1905:—

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Rockland, Hanover,	13,544	\$75,000
Adams Gas Light Co.,	Adams,	12,846	17,300
Amesbury Electric Light Co.,	Amesbury,	8,840	50,300
Amherst Gas Co.,	Amherst, Pelham, Hatfield,	7,552	60,000
Athol Gas and Electric Co.,	Athol,	7,197	50,000
Attleborough Steam and Electric Co.,	Attleborough,	12,702	165,000
Ayer Electric Light Co.,	Ayer,	2,386	10,000
Beverly Gas and Electric Co.,	Beverly, Wenham, Hamilton,	17,793	285,900
Blackstone Electric Light Co.,	Blackstone,	5,786	10,000
Block Plant Electric Light Co.,	Boston (in part),	—	9,500
Boston Consolidated Gas Co.,	Boston (in part), Brookline,	56,418	15,124,600
Bridgewater Electric Co.,	Bridgewater,	6,754	15,000
Cambridge Electric Light Co.,	Cambridge,	97,434	700,000
Cape Light, Heat and Power Co.,	Provincetown,	4,362	35,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren, Wilbraham, West Brookfield,	19,491	150,000
Charlestown Gas and Electric Co.,	Charlestown,	39,983	500,000
Chelsea Gas Light Co.,	Chelsea,	37,289	300,000
Citizens' Gas, Electric and Power Co. of Nantucket,	Nantucket,	2,930	26,000
Clinton Gas Light Co.,	Clinton, Lancaster,	15,511	123,000
Cohasset Electric Co.,	Cohasset, Scituate,	5,324	30,000
Cottage City Gas and Electric Light Co.,	Oak Bluffs,	1,138	25,000
Deerfield River Electric Light Co.,	Conway,	1,340	4,700
Douglas Electric Co.,	Douglas, Sutton,	5,293	7,500
Easthampton Gas Co.,	Easthampton,	6,808	30,000
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Bellingham, Boston, Canton, Dedham, Dover, Framingham, Holliston, Hopkinton, Medfield, Medway, Millis, Milton, Natick, Needham, Norfolk, Sharon, Sherborn, Somerville, Stoneham, Walpole, Wayland, Westwood, Winchester, Woburn,	703,597	12,643,600
Edison Electric Illuminating Co. of Brockton,	Brockton, Whitman, East Bridgewater,	57,484	250,000

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Fall River Electric Light Co.,	Fall River,	105,762	\$600,000
Fitchburg Gas and Electric Co.,	Fitchburg,	33,021	385,000
Foxboro Electric Co.,	Foxborough,	3,364	16,500
Franklin Electric Light Co.,	Turners Falls,	4,866 ¹	10,000
Gardner Electric Light Co.,	Gardner,	12,012	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	30,423	115,000
Grafton Electric Co.,	Grafton, Sutton,	8,225	10,000
Great Barrington Electric Light Co.,	Great Barrington, Egremont, Sheffield,	8,655	50,000
Greene Electric Light, Power and Mfg. Co.,	Ashburnham,	1,851	22,000
Greenfield Electric Light and Power Co.,	Greenfield,	9,156	200,000
Haverhill Electric Co.,	Haverhill,	37,830	335,100
Huntington Electric Light Co.,	Huntington,	1,451	5,000
Hyde Park Electric Light Co.,	Hyde Park,	14,510	287,500
Lawrence Gas Co.,	Lawrence, No. Andover, Methuen, Andover,	89,972	1,400,000
Lee Electric Co.,	Lee, Lenox,	7,030	30,000
Lenox Electric Co.,	Lenox, Stockbridge,	5,080	20,000
Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	15,590	80,000
Lexington Gas and Electric Co.,	Lexington, Bedford,	5,738	40,000
Lowell Electric Light Corporation,	Lowell, Billerica, Chelmsford, Tewksbury, Dracut, Tyngsborough,	110,786	930,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	89,358	805,000
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	101,129	425,000
Manchester Electric Co.,	Manchester,	2,618	116,500
Marlborough Electric Co.,	Marlborough, Southborough,	16,004	30,000
Milford Electric Light and Power Co.,	Milford, Hopedale,	14,153	40,000
Millbury Electric Co.,	Millbury,	4,631	17,000
Mill River Electric Light Co.,	Williamsburg,	1,943	15,000
Montague Electric Light and Power Co.,	Montague,	7,015	2,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	78,597	845,000
Newburyport Gas and Electric Co.,	Newburyport,	14,675	285,000
Newton and Watertown Gas Light Co.,	Newton, Watertown,	48,085	300,000
North Adams Gas Light Co.,	North Adams, Clarksburg,	23,350	100,000
Northampton Electric Lighting Co.,	Northampton,	19,957	117,400
Orange Electric Light Co.,	Orange,	5,578	45,000
Pittsfield Electric Co.,	Pittsfield, Dalton,	28,123	225,000
Plymouth Electric Light Co.,	Plymouth, Kingston, Duxbury,	15,352	90,000
Quincy Electric Light and Power Co.,	Quincy,	28,076	199,100
Rawson Light and Power Co.,	Leicester,	3,414	25,000
Salem Electric Lighting Co.,	Salem, Peabody (in part),	37,627 ²	275,000
Southbridge Gas and Electric Co.,	Southbridge,	11,000	50,000 ³
South Hadley Falls Electric Light Co.,	South Hadley,	5,054	7,000
Spencer Gas Co.,	Spencer,	7,121	85,000
Stoughton Gas and Electric Co.,	Stoughton,	5,969	24,000
Suburban Gas and Electric Co.,	Revere, Winthrop,	19,693	455,300
Sunderland Electric Light and Power Co.,	Sunderland,	910	11,000
Union Electric Light Co.,	Franklin, Norfolk,	6,333	20,000
United Electric Light Co.,	Springfield, W. Springfield, Longmeadow, Ludlow,	86,486	1,000,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	11,281	39,400
Waltham Gas Light Co.,	Waltham,	26,282	324,700
Ware Electric Co.,	Ware, Hardwick,	11,855	40,000
Webster Electric Co.,	Webster, Dudley, Oxford,	16,763	95,000
Westborough Gas and Electric Co.,	Westborough,	5,378	25,000
Weston Electric Light Co.,	Weston, Wayland,	4,311	30,000
Weymouth Light and Power Co.,	Weymouth,	11,585	50,000
Williamstown Gas Co.,	Williamstown,	4,425	20,000
Winchendon Electric Light and Power Co.,	Winchendon,	5,933	12,000
Woodville Electric Light Co.,	Hopkinton,	2,585	3,600
Worcester Electric Light Co.,	Worcester,	128,135	754,800

¹ Estimated.² Sale only.³ Par value, \$50.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: U. S. Adams, Townsend; American Woolen Company, Maynard; Gilbert M. Ballou, Shirley; J. B. Bridges & Co., South Deerfield; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; W. O. Loveland, Ashby; Nashua River Paper Co., Pepperell; Niles Trust Estate, Boston (in part); Randolph and Holbrook Electric Light Company (Estate of Charles Doughty, owner), Randolph; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent), Boston (in part); G. H. Turner, Charle-
mont.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1907:—

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Abington and Rockland,	11	11	\$75,000
Amesbury,	24	22	49,100
Attleborough,	32	31	164,000
Ayer,	6	6	10,000
Blackstone,	5	5	10,000
Block Plant (Boston),	3	3	9,500
Bridgewater,	11	11	15,000
Cambridge,	109	102	693,500
Cape (Provincetown),	35	3	700
Central Mass. (Palmer),	12	7	148,600
Cohasset,	34	34	30,000
Deerfield River (Conway), . . .	6	6	4,700
Douglas,	5	5	7,500
Edison (Boston),	2,881	2,310	10,425,500
Edison (Brockton),	51	43	223,100
Fall River,	187	170	548,700
Foxborough,	4	3	14,100
Franklin (Turners Falls), . . .	22	20	9,200
Gardner,	20	19	29,900
Gloucester,	12	8	102,600
Grafton,	8	8	10,000
Great Barrington,	11	9	48,800
Greene (Ashburnham),	11	11	22,000
Greenfield,	93	89	196,400
Haverhill,	136	73	148,300
Huntington,	4	4	5,000
Hyde Park,	15	14	278,500
Lee,	45	38	25,200
Lenox,	27	24	13,400
Leominster,	7	7	80,000
Lowell,	372	345	892,400

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Malden,	119	50	\$110,500
Manchester,	38	32	96,500
Marlborough,	9	9	30,000
Milford,	6	6	40,000
Millbury,	20	18	16,000
Mill River (Williamsburg),	3	3	15,000
Montague,	9	9	2,000
Northampton,	7	7	117,400
Orange,	9	8	30,200
Pittsfield,	91	85	200,800
Plymouth,	8	8	90,000
Quincy,	97	94	193,400
Rawson (Leicester),	3	3	25,000
Salem,	205	193	264,000
South Hadley Falls,	10	10	7,000
Sunderland,	3	3	11,000
Union (Franklin),	8	1	100
United (Springfield),	242	210	835,700
Uxbridge and Northbridge,	16	16	39,400
Ware,	59	57	37,800
Westborough,	19	18	24,500
Weston,	8	8	30,000
Weymouth,	9	9	50,000
Winchendon,	11	11	12,000
Woodville,	4	4	3,600
Worcester,	223	195	685,500

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants in the State under the supervision of the Board for the year ending June 30, 1906, and for the year ending June 30, 1907: —

	YEAR ENDING JUNE 30.	
	1906.	1907.
INCOME: —		
From sale of commercial arc lights by contract,	\$125,529 85	\$97,548 00
sale of commercial incandescent lights by contract,	175,819 73	159,934 89
sale of commercial arc and incandescent lights by meter,	5,196 310 99	5,680,059 31
sale of public arc lights,	1,485,261 29	1,489,506 45
sale of public incandescent lights,	437,152 72	460,925 44
sale of electric power,	1,326,489 29	1,609,614 36
current sold to other companies,	125,937 99	230,686 34
rent of motors,	2,702 33	1,139 39
rent of fixtures,	22,490 99	14,692 51
rent of meters,	5,141 04	3,038 70
steam heating,	25,082 29	37,620 25
Total,	\$8,927,918 51	\$9,776,430 63

	YEAR ENDING JUNE 30.	
	1906.	1907.
EXPENSES:—		
1. Coal or other fuel,	\$1,026,347 59	\$1,177,819 62
2. Rent of real estate used for plant,	106,066 41	103,443 84
3. Oil and waste,	30,533 81	32,264 49
4. Water,	52,902 64	52,908 66
5. Wages at station,	595,320 12	606,834 91
6. Station repairs,	39,856 81	37,898 89
7. Steam plant repairs,	123,952 01	124,149 29
8. Electric plant repairs,	88,504 19	84,095 56
9. Apparatus and machinery,	58,605 57	52,585 41
10. Current bought,	133,857 62	244,992 24
11. Wages for care of lights and meters, clerical labor in distribution department, and salary or com- mission of collectors,	263,004 51	274,551 97
12. Repairs and renewals of lines,	618,697 44 ¹	486,250 78
13. Repairs and renewals of meters, lamps and motors, Distribution tools and appliances,	51,439 26	158,269 26
14. Carbons,	69,281 64	57,744 33
15. Incandescent lamps,	212,627 74	70,638 11
16. Globes,	5,491 56	247,549 89
17. Directors' allowances,	14,307 38	4,687 51
18. Salaries of officers,	197,769 66	13,506 83
19. General salaries,	299,898 71	239,855 98
20. Rent of offices, if separate from plant,	23,806 84	368,434 52
21. General office expenses,	265,861 92	25,252 41
22. Taxes,	685,810 46	259,398 74
23. Insurance,	124,823 84	736,321 51
24. Law expenses,	60,826 64	138,578 45
25. Claims,	2,942 89	56,553 81
26. Bad debts,	22,996 76	1,757 25
27. Incidental expenses,	11,057 93	24,651 39
28. Total,	\$5,186,591 95	41,764 51
Leaving an apparent net profit of	\$3,741,326 56	\$5,715,467 50
Of this profit, the gas companies made in their electri- cal departments,	666,710 26	\$4,062,005 48
Leaving for the electric light companies,	\$3,074,616 30	789,618 01
To which should be added the income from rents, job- bing, etc., amounting to	249,291 69	\$3,271,345 12
Making a total of	\$3,323,907 99	187,745 22
Against which the following charges were made:—		\$3,459,090 34
Interest,	\$326,892 33	
Dividends,	1,647,088 58	\$376,195 70
Depreciation,	488,742 88	1,826,802 00
Sundry items,	579,640 10	278,765 82
	\$3,042,363 89	718,605 08
Leaving an apparent profit for the year of	\$281,544 10	\$3,200,368 60
		\$258,721 74

One ² of the corporations included above appears not to have earned expenses, and twenty-seven ³ others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of all the companies increased \$320,678.92,

¹ Including repairs of meters, lamps and motors. ² Four in 1906. ³ Twenty-six in 1906.

and those doing only an electric business show an increase during the last year of \$196,728.82.

In Appendix A will be found, under date of June 30, 1907, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1906 and 1907, show the following facts:—

	JUNE 30.	
	1906.	1907.
ASSETS:—		
Construction accounts, including franchises, . . .	\$29,775,616 15	\$32,434,534 71
Cash on hand,	714,869 62	2,387,105 79
Due for light and power,	679,078 35	791,342 14
Other accounts due,	77,638 97	106,536 43
Materials, etc.,	859,271 51	937,154 03
Notes receivable,	1,497,000 05	1,465,452 28
Investments,	790,146 63	775,842 48
	\$34,393,621 28	\$38,897,967 86
LIABILITIES:—		
Capital,	\$18,698,000 00	\$20,521,063 44
Bonds,	3,042,000 00	3,139,500 00
Notes payable,	3,494,345 76	3,882,515 31
Unpaid bills,	481,164 81	478,514 14
Unpaid dividends,	324,677 50	477,126 00
Interest due and unpaid,	3,933 27	7,568 96
Interest accrued but not due,	49,398 49	34,683 54
Deposits,	22,754 16	26,248 38
Other items,	6,288,931 16	7,839,987 13
	\$32,405,205 15	\$36,407,206 90
Reserved and depreciation funds,	542,152 75	729,926 57
	\$32,947,357 90	\$37,137,133 47
Surplus,	1,446,263 38	1,760,834 39
	\$34,393,621 28	\$38,897,967 86
Of these companies:—		
49 ¹ show an aggregate surplus of	\$1,563,633 07	\$1,838,529 39
10 ² show an aggregate deficit of	117,369 69	77,695 00
Leaving total net surplus as shown above,	\$1,446,263 38	\$1,760,834 39
Which added to reserves carried as liabilities,	542,152 75	729,926 57
Would show an actual surplus of	\$1,988,416 13	\$2,490,760 96
Equivalent to per cent. on capital of about	10.63	12.14

¹ Forty-nine in 1906.

² Eleven in 1906.

The following table shows the value of the plant of each electric company, as assessed by the local authorities:—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	\$69,050	Leominster,	\$97,800
Adams, U. S. (Townsend),	2,500	Loveland, W. O. (Ashby),	1,200
American Woolen (Maynard),	23,000	Lowell,	873,480
Amesbury,	56,100	Malden,	614,600
Attleborough,	121,200	Manchester,	109,000
Ayer,	6,750	Marlborough,	112,495
Ballou, G. M. (Shirley),	5,500	Milford,	39,855
Blackstone,	16,400	Millbury,	14,250
Bridges, J. B. & Co. (South Deerfield),	1,000	Mill River (Williamsburg),	11,100
Bridgewater,	15,000	Montague,	1,500
Cambridge,	907,900	Northampton,	119,500
Cape (Provincetown),	32,000	Orange,	18,675
Central Mass. (Palmer),	85,900	Pittsfield,	202,610
Chester,	2,350	Plymouth,	69,450
Cohasset,	2,250	Quincy,	318,200
Edison (Boston),	14,459,325	Randolph,	19,000
Edison (Brockton),	209,500	Rawson (Leicester),	15,000
Fall River,	567,700	Salem,	418,100
Foxborough,	10,300	Shelburne Falls,	6,000
Franklin (Turners Falls),	10,000	South Hadley Falls,	7,000
Gardner,	52,550	Sunderland,	1,650
Gloucester,	157,600	Turner, G. H. (Charlemont),	500
Grafton,	3,625	Union (Franklin),	15,600
Great Barrington,	44,000	United (Springfield),	1,336,100
Greene (Ashburnham),	16,200	Uxbridge and Northbridge,	49,600
Greenfield,	247,955	Ware,	39,700
Haverhill,	485,525	Westborough,	17,625
Huntington,	3,000	Weston,	30,000
Hyde Park,	148,650	Weymouth,	50,500
Lee,	13,400	Winchendon,	10,000
Lenox,	5,000	Worcester,	1,023,400

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants:—

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland,	\$2,044 73	Charlestown,	\$1,931 10
Adams,	357 37	Chelsea,	4,920 00
Adams, U. S. (Townsend),	44 98	Chester,	46 82
American Woolen (Maynard),	344 65	Citizens' (Nantucket),	255 06
Amesbury,	592 76	Clinton,	1,085 69
Amherst,	823 40	Cohasset,	159 33
Athol,	481 06	Cottage City,	188 35
Attleborough,	2,827 57	Deerfield River (Conway),	81 30
Ayer,	143 87	Douglas,	129 09
Ballou, G. M. (Shirley),	91 08	Easthampton,	172 37
Beverly,	3,868 75	Edison (Boston),	453,479 31
Blackstone,	351 79	Edison (Brockton),	5,329 62
Block Plant (Boston),	59 66	Fall River,	18,191 23
Boston,	9,200 00	Fitchburg,	7,213 52
Bridgewater,	234 48	Foxborough,	314 53
Cambridge,	19,103 32	Franklin (Turners Falls),	202 34
Cape (Provincetown),	676 40	Gardner,	1,134 98
Central Mass. (Palmer),	801 85	Gloucester,	2,994 95

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Grafton,	\$95 64	Orange,	\$451 48
Great Barrington,	1,324 03	Pittsfield,	4,132 13
Greene (Ashburnham),	332 10	Plymouth,	1,150 26
Greenfield,	3,929 34	Quincy,	5,633 61
Haverhill,	7,301 08	Randolph,	495 03
Huntington,	85 19	Rawson (Leicester),	411 06
Hyde Park,	6,495 59	Salem,	8,507 85
Lawrence,	7,223 46	Shelburne Falls,	122 14
Lee,	454 51	Southbridge,	711 07
Lenox,	369 75	South Hadley Falls,	153 31
Leominster,	2,059 70	Spencer,	118 37
Lexington,	377 77	Stoughton,	535 34
Loveland, W. O. (Ashby),	15 83	Sunderland,	193 39
Lowell,	24,085 56	Suburban,	8,247 84
Lynn,	15,649 10	Turner, G. H. (Charlemont),	14 53
Malden,	11,511 74	Union (Franklin),	405 00
Manchester,	937 40	United (Springfield),	27,841 62
Marlborough,	1,961 65	Uxbridge and Northbridge,	875 37
Milford,	566 74	Waltham,	4,300 98
Millbury,	257 31	Ware,	836 02
Mill River (Williamsburg),	186 83	Webster,	766 43
Montague,	39 55	Westborough,	439 92
New Bedford,	11,845 28	Weston,	290 01
Newburyport,	2,220 61	Weymouth,	2,157 02
Newton,	3,931 87	Williamstown,	348 98
Niles Estate (Boston),	92 38	Winchendon,	231 68
North Adams,	2,983 60	Woodville,	12 12
Northampton,	2,906 22	Worcester,	17,808 11

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

COMPANY.	RATE PER CENT.		Amount of Dividends
	1906.	1907.	
Abington and Rockland,	5	7½	\$5,625 00
Amesbury,	— ¹	— ¹	—
Attleborough,	5½ ²	6	9,900 00
Ayer,	6	5	500 00
Blackstone,	6	— ¹	—
Block Plant (Boston),	— ¹	— ¹	—
Bridgewater,	— ¹	— ¹	—
Cambridge,	10	10	70,000 00
Cape (Provincetown),	8	4	1,400 00
Central Mass. (Palmer),	— ¹	— ¹	—
Cohasset,	— ¹	— ¹	—
Deerfield River (Conway),	— ¹	— ¹	—
Douglas,	2½	2½	187 50

¹ No dividend declared.² Two per cent. on \$115,000; 3½ per cent. on \$165,000.

COMPANY.	RATE PER CENT.		Amount of Dividends.
	1906.	1907.	
Edison (Boston),	10	11 ¹	1,304,283 50
Edison (Brockton),	5	5	12,500 00
Fall River,	8 ¹ / ₂ ²	8	48,000 00
Foxborough,	5 ² / ₃	10	1,650 00
Franklin (Turners Falls),	— ³	— ³	—
Gardner,	10	10	3,000 00
Gloucester,	7 ⁴ / ₃	7	8,050 00
Grafton,	— ³	— ³	—
Great Barrington,	7 ¹ / ₂	7	3,500 00
Greene (Ashburnham),	— ³	— ³	—
Greenfield,	3	3	4,050 00
Haverhill,	10	8 ⁵ / ₃	25,308 00
Huntington,	— ³	— ³	—
Hyde Park,	8	7	20,125 00
Lee,	5	5	1,500 00
Lenox,	6	6	1,200 00
Leominster,	9	6	4,800 00
Lowell,	8	8 ⁶ / ₃	63,164 00
Malden,	9	9	38,250 00
Manchester,	— ³	— ³	—
Marlborough,	— ³	— ³	—
Milford,	6	7 ¹ / ₂	3,000 00
Millbury,	— ³	— ³	—
Mill River (Williamsburg),	— ³	— ³	—
Montague,	— ³	— ³	—
Northampton,	10	12 ¹ / ₂	14,675 00
Orange,	— ³	5	2,250 00
Pittsfield,	8	8	12,000 00
Plymouth,	— ³	— ³	—
Quincy,	9	6 ⁷ / ₃	8,988 00
Rawson (Leicester),	— ³	— ³	—
Salem,	8	8	22,000 00
South Hadley Falls,	— ³	— ³	—
Sunderland,	— ³	— ³	—
Union (Franklin),	— ³	— ³	—
United (Springfield),	8	8	80,000 00
Uxbridge and Northbridge,	— ³	— ³	—
Ware,	6	6	2,400 00
Westborough,	4	4	1,000 00
Weston,	8	8	2,400 00
Weymouth,	— ³	— ³	—
Winchendon,	— ³	— ³	—
Woodville,	— ³	— ³	—
Worcester,	8	8 ⁸ / ₃	51,096 00

¹ Seven and one-half per cent. on \$11,488,100; 3½ per cent. on \$12,643,600.

² Four and one-half per cent. on \$350,000; 4 per cent. on \$603,000.

³ No dividend declared.

⁴ Three and one-half per cent. on \$90,000; 3½ per cent. on \$115,000.

⁵ Two per cent. on \$260,100; 6 per cent. on \$335,100.

⁶ Four per cent. on \$650,000; 4 per cent. on \$929,100.

⁷ On \$149,800.

⁸ Six per cent. on \$600,000; 2 per cent. on \$754,800.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1904, 1905, 1906 and 1907:—

	1904.	1905.	1906.	1907.
10 candle-power,	600	600	—	—
16 “ “	1,301,840	1,555,496	1,677,310	1,825,828
20 “ “	800	800	800	800
32 “ “	7,200	7,200	6,000	6,000
800 “ “	140	140	140	140
1,200 “ “	10,248	9,068	4,963	6,598
1,600 “ “	60	—	—	—
2,000 “ “	10,058	10,058	9,976	9,347

The following table shows the total rated horse-power of boilers and engines, and the capacity of dynamos for light and power installed by the different companies on June 30 last:—

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	DYNAMO CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	
Abington and Rockland,	600	725	12,000	16	600	—
Adams,	— ¹	—	—	—	—	—
Adams, U. S. (Townsend),	80 ²	50	740	16	37	—
American Woolen (Maynard),	— ³	925	6,000	32	600	—
Amesbury,	375	945	9,500	16	550	248
Amherst,	250	890	50	2,000	635	—
Athol,	400	615	12,200	16	245	330 ⁴
Attleborough,	1,349	2,150	4,900	16	1,364	—
Ayer,	125	300	5,200	16	260	—
Ballou, G. M. (Shirley),	125 ⁵	100	2,350	16	125	—
Beverly,	678	1,275	420	1,200	1,082	—
Blackstone,	150 ⁶	215 ⁶	16,000	16	—	—
Block Plant (Boston),	238	397	75	2,000	95 ¹ ₂	—
Boston,	1,375 ⁷	3,150	900	16	252 ¹ ₂	40
Bridges, J. B., & Co. (South Deerfield).	— ¹	—	4,200	16	1,950	200
Bridgewater,	125	80	39,000	—	—	—
Cambridge,	2,400	6,750	—	—	—	—
Cape (Provincetown),	—	— ⁹	35	1,200	— ⁸	—
Central Mass. (Palmer),	662 ¹⁰	950 ¹¹	750	16	4,700	250
			22,000	16	90	—
			1,800	16	375	825 ¹¹
			225	1,200	—	—
			4,000	16	—	—

¹ All current purchased.² Also one water wheel, 103 horse-power.³ Steam supplied from mill boilers.⁴ Operated by the company; includes 2 belonging to street railway company.⁵ Also two water wheels, 80 horse-power.⁶ Not in use; current purchased.⁷ 125 horse-power not in use.⁸ Not stated.⁹ Petroleum engine.¹⁰ Also six water wheels, 735 horse-power; two boilers, two water wheels, operated by company and owned by street railway.¹¹ Operated by company and owned by street railway.

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	DYNAMO CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	
Charlestown,	- ¹	-	-	-	-	-
Chelsea,	800	1,540	20,000	16	1,000	-
Chester,	-	15 ²	390	16	24 ³	-
Citizens' (Nantucket), . .	280	199	-	-	170	-
Clinton,	250	325	{ 100	1,200	{ 267 ¹ / ₂	-
Cohasset,	350	355	{ 4,600	16	{ 285	-
Cottage City,	325	180	{ 5,500	16	{ 285	-
Deerfield River (Conway), .	- ¹	-	{ 65	1,200	{ 127	90
Douglas,	- ¹	-	{ 2,000	16	{ -	-
Easthampton,	60	46	-	-	-	-
Edison (Boston),	23,659	56,000	150	1,200	-	-
Edison (Brockton),	1,600	2,285	{ 5,152	2,000	{ 38,560	1,730
Fall River,	1,400	3,365	{ 671,340	16	{ -	-
Fitchburg,	1,290	3,000	{ 600	1,200	{ 1,705	-
Foxborough,	200	150	{ 23,500	16	{ -	-
Franklin (Turners Falls), .	- ¹	-	{ 900	2,000	{ 2,247 ¹ / ₂	-
Gardner,	330 ³	705 ⁴	{ 188	1,200	{ -	-
Gloucester,	500	1,570	{ 31,820	16	{ 2,000	-
Grafton,	- ¹	-	{ 40,000	16	{ 120	-
Great Barrington,	150 ⁷	150	{ 2,000	16	{ -	-
Greene (Ashburnham), . . .	125 ⁸	175	{ -	-	{ 690 ⁵	485 ⁶
Greenfield,	1,350 ⁹	1,350	{ 13,800	16	{ 1,000	100
Haverhill,	2,550	3,967	{ -	-	{ 50	-
Huntington,	125	80	{ 1,000	16	{ 150	72
Hyde Park,	1,475	2,750	{ 3,000	16	{ 125	-
Lawrence,	3,076 ¹⁰	2,515	{ 2,000	16	{ 1,600	-
Lee,	350 ¹²	300	{ 28,572	16	{ 2,125	1,062
Lenox,	- ¹	-	{ 250	2,000	{ 40,000	16
Leominster,	600	961	{ 40,000	16	{ 900	45
Lexington,	300	485	{ 295	2,000	{ 16	462 ³ / ₄
Loveland, W. O. (Ashby), .	60 ¹³	50	{ 5,900	16	{ 325	4,250 ¹¹
Lowell,	1,651	4,890	{ 950	1,200	{ 800	247
Lynn,	2,250	6,800	{ 71,600	16	{ -	-
Malden,	1,910	2,499	{ 5,200	16	{ -	-
Manchester,	- ¹	-	{ 15,000	16	{ 750	-
Marlborough,	375	676	{ 7,000	16	{ 360	-
Milford,	- ¹⁴	-	{ 650	16	{ 35	-
Millbury,	130 ¹⁵	250 ¹⁵	{ 22,120	16	{ 1,950	1,450
Mill River (Williamsburg), .	100	100	{ 280	2,000	{ 4,335	248
Montague,	- ¹⁶	-	{ 83,900	16	{ 2,150	-
			{ 43,000	16	{ -	-
			{ -	-	{ -	-
			{ 10,000	16	{ 500	-
			{ 5,000	16	{ 250	-
			{ 1,200	16	{ 60	-
			{ 1,700	16	{ 72	-
			{ 640	16	{ 40	-

¹ All current purchased.² Gasoline engine; also one water wheel, 52 horse-power.³ 180 horse-power of boilers not in use.⁴ 230 horse-power of engines not in use.⁵ 270 kilowatts of dynamos not in use.⁶ 70 kilowatts not in use.⁷ Also three water wheels, 339 horse-power.⁸ Also one water wheel, 236 horse-power.⁹ Also two water wheels, 1,200 horse-power.¹⁰ Also six water wheels, 3,175 horse-power.¹¹ Also 60 kilowatts not in use.¹² Also one water wheel, 145 horse-power.¹³ Also one water wheel, 60 horse-power.¹⁴ Power purchased from street railway.¹⁵ Not in use; current purchased.¹⁶ One water wheel, 20 horse-power.

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	DYNAMO CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	K. W. Capacity.	
N. R. Paper Co. (Pepperell),	1,500	250	2,000	16	110	—
New Bedford,	1,156	2,050	{ 390 23,500	{ 1,200 16 }	{ 1,755 ¹	262
Newburyport,	600	435	{ 200 3,800	{ 1,200 16 }	{ 305	—
Newton,	1,515	1,385	12,800	16	640	—
Niles Estate (Boston), . .	400	156	1,440	16	90	—
North Adams,	1,625	2,550	{ 1,020 16,000	{ 2,000 16 }	{ 1,315	200
Northampton,	600	1,275	{ 240 9,600	{ 1,200 16 }	{ 560	120
Orange,	220 ²	300	5,000	16	250	—
Pittsfield,	1,050	2,150	19,780	16	1,170	400
Plymouth,	550	625	5,000	16	300	270
Quincy,	1,000	1,690	25,000	16	1,250	—
Randolph,	250	569	4,650	16	364	—
Rawson (Leicester), . . .	— ³	—	3,000	16	150	—
Salem,	1,350	3,535	48,000	16	2,400	315
Shelburne Falls,	—	45 ⁴	1,200	16	60	—
Southbridge,	360	335	3,500	16	180	—
South Hadley Falls, . . .	— ⁵	100	5,400	16	270 ⁶	—
Spencer,	100	100	{ 110 1,650	{ 1,200 16 }	{ 125	—
Steam and Power Co. (Boston),	377	330	4,000	16	200	—
Stoughton,	250	450	{ 140 4,700	{ 800 16 }	{ 305	—
Suburban (Revere), . . .	1,200	1,936	28,000	16	1,400	—
Sunderland,	40 ⁷	—	700	16	35 ⁸	—
Turner, G. H. (Charlemont),	— ⁹	—	640	16	35 ¹	—
Union (Franklin),	350	225	{ 85 2,800	{ 1,200 16 }	{ 180 ⁹ ₁₀	—
United (Springfield), . . .	2,900 ¹⁰	4,820	—	—	7,075	1,940 [*]
Uxbridge and Northbridge, .	525	956	21,100	16	1,055	330
Waltham,	2,400	3,081	20,000	16	1,000	586
Ware,	250	350	—	—	250	—
Webster,	300	630	7,000	16	350	—
Westborough,	160	150	3,000	16	150	—
Weston,	— ¹¹	250	4,100	16	225	—
Weymouth,	450 ¹²	1,050	15,000	16	750	—
Williamstown,	— ¹³	—	—	—	—	—
Winchendon,	— ¹⁴	125	2,616	16	120	—
Woodville,	— ¹⁵	—	800	16	— ¹⁶	—
Worcester,	3,000	4,400	{ 1,000 720 40,000	{ 2,000 1,200 16 }	{ 3,000	1,000

¹ 40 kilowatts not in use.² Also three water wheels, 384 horse-power.³ Power purchased from street railway.⁴ Gasoline engine; also one water wheel, 85 horse-power.⁵ Steam and water power bought.⁶ 20 kilowatts not in use.⁷ Also water wheel, 40 horse-power; neither boiler or water wheel in use; current purchased.⁸ Not in use; current purchased.⁹ One water wheel, 100 horse-power; leased.¹⁰ Also three water wheels, 2,835 horse-power.¹¹ Steam supplied by Weston Water Company.¹² Also two water wheels, 400 horse-power; leased.¹³ All current purchased.¹⁴ Three water wheels, 300 horse-power; leased.¹⁵ Power purchased.¹⁶ Not stated.

The following table shows the total length of wire; the length of underground conduit, the length of wire, in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . . .	919,324	—	—	2,287	45	265,400
Adams,	374,925	—	—	406	64	73,040
Adams, U. S. (Townsend), . . .	95,352	—	—	227	6	27,658
American Woolen (Maynard), . .	201,773	—	—	490	58	74,775
Amesbury,	363,748	—	—	983	30	107,565
Amherst,	615,000	—	—	1,294	180	151,200
Athol,	119,860	—	—	500	—	62,040
Attleborough,	719,917	—	—	1,186	85	217,000
Ayer,	116,224	—	—	316	13	50,000
Ballou, G. M. (Shirley), . . .	64,700	—	—	172	4	31,250
Beverly,	1,144,628	—	—	2,527	—	298,665
Blackstone,	190,972	—	—	423	—	57,000
Block Plant (Boston), . . .	45,183	—	—	—	—	—
Boston,	2,515,051	33,242	166,024	2,994	492	348,405
Bridges, J. B., & Co. (So. Deerfield),	64,480	—	—	114	5	20,000
Bridgewater,	112,560	—	—	223	1	97,560
Cambridge,	2,805,408	—	—	3,125	294	329,625
Cape (Provincetown), . . .	101,111	—	—	240	2	32,096
Central Mass. (Palmer), . . .	955,469	—	—	2,117	50	267,524
Charlestown,	218,307	6,172	39,251	646	36	37,210
Chelsea,	520,058	208	3,284	1,266	14	158,400
Chester,	29,840	—	—	50	5	8,000
Citizens' (Nantucket), . . .	218,339	—	—	746	—	74,600
Clinton,	509,357	—	—	1,404	31	185,000
Cohasset,	384,760	9,000	9,000	1,009	28	112,298
Cottage City,	102,300	—	—	500	100	52,800
Deerfield River (Conway), . .	105,920	—	—	104	116	17,160
Douglas,	153,687	—	—	399	3	45,168
Easthampton,	88,455	—	—	348	—	87,955
Edison (Boston),	23,349,962	963,578	7,535,567	22,177	2,349	2,943,705
Edison (Brockton),	1,790,921	31,826	—	3,227	66	544,145
Fall River,	2,024,761	64,933	306,730	3,084	200	464,000
Fitchburg,	955,900	242,616	—	1,816	157	198,500
Foxborough,	125,325	—	—	310	24	48,785
Franklin (Turners Falls), . . .	225,500	1,500	1,500	350	30	38,000
Gardner,	468,829	—	—	651	164	72,974
Gloucester,	1,088,800	15,100	43,300	2,865	300	795,000
Grafton,	372,102	—	—	988	115	114,740
Great Barrington,	652,730	—	—	824	220	279,200
Greene (Ashburnham), . . .	146,567	—	—	328	14	43,524
Greenfield,*	712,227	—	—	984	485	110,400
Haverhill,	1,120,436	—	—	1,229	17	198,528
Huntington,	18,512	245	245	70	—	5,133
Hyde Park,	678,302	—	—	1,248	67	128,711
Lawrence,	2,729,013	26,360	116,062	4,772	112	504,763

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Lee,	370,881	—	—	774	14	106,730
Lenox,	56,155	56,186	56,155	—	—	—
Leominster,	488,745	930	1,860	1,082	44	126,000
Lexington,	453,825	—	—	1,086	51	175,000
Loveland, W. O. (Ashby),	63,490	—	—	165	8	58,080
Lowell,	3,437,966	23,311	499,722	2,856	3	557,683
Lynn,	3,911,701	56,487	242,561	7,006	—	787,100
Malden,	4,289,060	1,000	500	8,142	30	1,062,051
Manchester,	62,294	45,762	62,294	7	—	750
Marlborough,	609,900	—	—	1,172	173	145,622
Milford,	329,891	—	—	491	21	72,000
Millbury,	211,807	—	—	338	14	54,269
Mill River (Williamsburg),	118,564	—	—	250	3	30,000
Montague,	35,455	—	—	80	5	9,824
N. R. Paper Co. (Pepperell),	38,140	—	—	—	25	30,000
New Bedford,	1,095,288	34,165	165,752	1,526	92	199,930
Newburyport,	290,100	—	—	712	—	112,600
Newton,	2,072,670	10,305	87,930	5,525	—	701,040
Niles Estate (Boston),	2,890	—	—	—	—	—
North Adams,	1,178,415	—	—	813	336	160,000
Northampton,	659,860	—	—	1,401	156	175,000
Orange,	279,342	—	—	493	54	95,765
Pittsfield,	1,398,134	723	3,048	2,855	521	370,380
Plymouth,	587,728	—	—	1,306	48	198,400
Quincy,	1,142,300	—	—	2,559	37	382,000
Randolph,	201,986	—	—	529	—	—
Rawson (Leicester),	247,690	—	—	705	15	73,600
Salem,	1,214,875	—	—	2,511	231	268,400
Shelburne Falls,	176,025	—	—	280	4	34,500
Southbridge,	200,280	—	—	601	—	93,770
South Hadley Falls,	152,574	—	—	634	23	93,087
Spencer,	134,572	—	—	572	10	66,500
Steam and Power Co. (Boston),	— ¹	—	—	—	—	—
Stoughton,	380,644	—	—	387	11	131,295
Suburban (Revere),	2,036,298	6,670	6,691	1,968	316	274,003
Sunderland,	103,381	—	—	268	32	36,960
Turner, G. H. (Charlemont),	19,540	—	—	41	—	10,560
Union (Franklin),	217,745	—	—	476	44	70,150
United (Springfield),	4,090,708	202,908	901,261	2,077	224	208,181
Uxbridge and Northbridge,	868,207	—	—	1,239	299	163,828
Waltham,	1,018,800	—	—	1,975	140	185,029
Ware,	255,694	—	—	538	166	57,741
Webster,	685,432	—	—	1,704	2	202,826
Westborough,	183,338	—	—	453	—	68,957
Weston,	708,500	—	—	1,128	142	185,500
Weymouth,	697,757	—	—	1,360	—	252,550
Williamstown,	192,850	—	—	275	8	49,300
Winchendon,	262,819	2,158	2,158	634	76	83,790
Woodville,	43,864	—	—	163	—	21,200
Worcester,	4,944,814	265,380	2,423,326	4,441	825	219,698

The following table shows the number of motors supplied on arc, incandescent and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1907:—

COMPANY.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power on Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland,	56	-	422	-	-	62
Adams,	11	-	42	-	-	161
Adams, U. S. (Townsend),	1	-	$\frac{1}{2}$	-	-	-
American Woolen (Maynard),	-	5	$5\frac{1}{2}$	-	-	15
Amesbury,	-	62	$488\frac{1}{2}$	-	-	54
Amherst,	11	-	124	-	-	59
Athol,	-	14	$77\frac{1}{2}$	-	-	77
Attleborough,	223	-	1,237	-	-	230
Ayer,	-	-	-	-	-	16
Ballou, G. M. (Shirley),	-	-	-	-	-	-
Beverly,	-	27	168	-	-	437
Blackstone,	-	-	-	-	-	39
Block Plant (Boston),	27	-	163	-	-	44
Boston,	19	90	$475\frac{1}{8}$	-	-	646
Bridges, J. B., & Co. (So. Deerfield),	-	-	-	-	-	-
Bridgewater,	-	-	-	12	22	-
Cambridge,	199	210	2,411	-	-	764
Cape (Provincetown),	-	-	-	-	-	-
Central Mass. (Palmer),	-	-	-	-	55	-
Charlestown,	96	-	$496\frac{1}{4}$	-	-	302
Chelsea,	30	37	$753\frac{1}{2}$	-	-	331
Chester,	5	-	$\frac{3}{8}$	-	-	-
Citizens' (Nantucket),	1	-	$\frac{1}{8}$	-	-	32
Clinton,	7	-	83	-	-	104
Cohasset,	-	-	-	-	-	8
Cottage City,	-	-	-	-	-	20
Deerfield River (Conway),	-	-	-	-	-	1
Douglas,	3	-	$1\frac{1}{3}$	-	-	-
Easthampton,	2	-	30	-	-	63
Edison (Boston),	9,43	-	35,095 $\frac{5}{8}$	-	-	10,274
Edison (Brockton),	1	7	1,167	-	-	1,350

COMPANY.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power on Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Fall River,	601	-	1,048	41	827	732
Fitchburg,	183	164	2,083 $\frac{1}{2}$	-	-	435
Foxborough,	-	-	-	-	-	6
Franklin (Turners Falls),	-	-	-	-	-	36
Gardner,	-	57	253	-	-	56
Gloucester,	72	2	488 $\frac{3}{4}$	-	-	210
Grafton,	2	-	4	-	-	-
Great Barrington,	23	29	344 $\frac{1}{2}$	-	-	18
Greene (Ashburnham),	1	-	$\frac{1}{4}$	-	-	-
Greenfield,	122	-	771 $\frac{5}{12}$	-	-	69
Haverhill,	41	273	2,416 $\frac{1}{10}$	-	204	645
Huntington,	-	-	-	-	-	1
Hyde Park,	-	7	46	23	150	45
Lawrence,	551	-	1,459 $\frac{1}{2}$	74	298	595
Lee,	2	-	3	-	-	2
Lenox,	-	-	-	-	-	-
Leominster,	56	-	356 $\frac{1}{2}$	-	-	191
Lexington,	-	-	-	-	-	39
Loveland, W. O. (Ashby),	-	-	-	-	-	-
Lowell,	83	150	5,071	-	-	1,259
Lynn,	203	277	2,914	-	-	1,523
Malden,	80	150	1,285	-	-	696
Manchester,	3	-	9	-	-	-
Marlborough,	34	-	104 $\frac{1}{2}$	-	-	88
Milford,	18	-	42	-	-	85
Millbury,	4	-	7	-	-	36
Mill River (Williamsburg),	-	-	-	-	-	1
Montague,	-	-	-	-	-	-
N. R. Paper Co. (Pepperell),	1	-	3	-	-	-
New Bedford,	278	82	553	-	-	624
Newburyport,	14	-	168 $\frac{1}{2}$	-	-	187
Newton,	110	-	240 $\frac{5}{8}$	-	-	270
Niles Estate (Boston),	4	-	3 $\frac{3}{8}$	6	-	10
North Adams,	74	26	723 $\frac{3}{4}$	-	-	601
Northampton,	86	112	323 $\frac{3}{4}$	-	-	249
Orange,	4	-	11	-	-	12

COMPANY.	Motors on Lighting Circuits.	Motors on Power Circuits.	Horse-power on Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Pittsfield,	24	119	1,025 $\frac{1}{4}$	-	-	383
Plymouth,	8	23	487	-	-	27
Quincy,	27	-	449	-	-	193
Randolph,	4	3	70	-	-	22
Rawson (Leicester),	-	-	-	-	-	-
Salem,	73	66	433 $\frac{1}{2}$	-	-	739
Shelburne Falls,	-	-	-	-	-	4
Southbridge,	-	-	-	-	-	94
South Hadley Falls,	-	-	-	-	-	-
Spencer,	2	-	9	-	-	57
Stoughton,	25	-	183	-	-	81
Suburban (Revere),	56	20	680 $\frac{3}{4}$	-	-	573
Sunderland,	-	-	-	-	-	-
Turner, G. H. (Charlemont),	-	-	-	-	-	-
Union (Franklin),	-	-	-	38	7	11
United (Springfield),	60	372	3,692 $\frac{3}{8}$	-	-	1,942
Uxbridge and Northbridge,	14	-	86 $\frac{1}{6}$	-	-	18
Waltham,	12	100	414	-	-	268
Ware,	-	-	5 $\frac{1}{4}$	-	-	98
Webster,	12	7	117	-	-	126
Westborough,	-	-	-	-	-	39
Weston,	7	-	15	-	-	3
Weymouth,	9	-	200	-	-	37
Williamstown,	13	-	37 $\frac{1}{2}$	-	-	36
Winchendon,	2	-	8	-	-	47
Woodville,	-	-	-	-	-	-
Worcester,	-	276	1,449	28	637	649

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns: —

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Abington and Rockland,	1,961	—	—	—	1,400
Adams,	— ¹	—	—	—	5,800
Adams, U. S. (Townsend),	—	—	85 ²	—	—
American Woolen (Maynard),	— ³	—	—	—	671
Amesbury,	1,349	721	—	—	1,220
Amherst,	1,048	—	—	—	1,500
Athol,	1,106 $\frac{1}{2}$ ⁴	12	18 $\frac{1}{2}$	—	2,000
Attleborough,	3,567	—	—	—	4,657
Ayer,	627	—	—	—	592
Ballou, G. M. (Shirley),	39	—	—	—	—
Beverly,	2,072	—	—	972	18,500
Blackstone,	— ¹	—	—	—	2,000
Block Plant (Boston),	1,751	1,242	—	—	1,872
Boston,	3,456	—	—	5,485 $\frac{7}{10}$	30,136
Bridges, J. B., & Co. (So. Deerfield),	— ¹	—	—	—	—
Bridgewater,	331	—	—	—	4,925
Cambridge,	8,572	—	—	—	29,734
Cape (Provincetown),	87 ⁵	—	—	—	—
Central Mass. (Palmer),	2,014	—	—	—	12,579
Charlestown,	— ¹	—	—	—	212
Chelsea,	20	—	—	103	12,350
Chester,	— ⁶	—	—	—	—
Citizens' (Nantucket),	483	—	—	—	1,000
Clinton,	1,245	22	—	386	3,638
Cohasset,	692	33	—	—	188
Cottage City,	426	—	—	—	500
Deerfield River (Conway),	— ¹	—	—	—	20
Douglas,	— ¹	—	—	—	—
Easthampton,	48 $\frac{1}{2}$	—	—	204	900
Edison (Boston),	100,632	—	—	—	356,629
Edison (Brockton),	7,098	—	—	—	30,641
Fall River,	7,062	—	—	—	642,568
Fitchburg,	3,095	—	—	2,100	15,883
Foxborough,	459	—	—	—	380
Franklin (Turners Falls),	— ¹	—	—	—	1,600
Gardner,	820 ⁷	—	—	—	1,734
Gloucester,	2,448	402	—	—	7,465
Grafton,	— ¹	—	—	—	—
Great Barrington,	19 $\frac{3}{4}$ ⁸	—	—	—	140
Greene (Ashburnham),	146 ⁹	1 $\frac{1}{2}$	59	1 $\frac{1}{10}$	—
Greenfield,	2,687 ⁸	—	—	—	10,650
Haverhill,	8,093 $\frac{7}{10}$	166	—	—	149,800
Huntington,	— ¹⁰	—	—	—	50
Hyde Park,	3,628 $\frac{1}{2}$	7,193 $\frac{1}{2}$	—	—	81,185
Lawrence,	1,356 $\frac{9}{10}$	—	—	428 ¹¹	229,660
Lee,	835 $\frac{1}{2}$	—	—	—	—
Lenox,	— ¹	—	—	—	—
Leominster,	2,175	—	—	—	3,572
Lexington,	442	397	—	—	750
Loveland, W. O. (Ashby),	—	—	120	—	—

¹ Current bought and delivered at lines of company.² Also 215 cords sawdust and shavings.³ Power purchased.⁴ Also waste wood, sawdust and shavings valued at \$566.27.⁵ Also 20,561 gallons fuel oil.⁶ 1,262 $\frac{1}{2}$ gallons gasoline.⁷ Also 49,011 gallons fuel oil.⁸ Also water-power.⁹ Also 28 loads shavings.¹⁰ Water-power leased.¹¹ Dust.

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Lowell,	9,869	—	—	—	54,420
Lynn,	11,579 ¹	—	—	8,264 ²	60,000
Malden,	6,118 ³	—	—	—	36,684
Manchester,	— ³	—	—	—	—
Marlborough,	1,703 ⁴	474 ⁵	—	—	6,698
Milford,	— ⁴	—	—	—	2,668
Millbury,	— ³	—	—	—	944
Mill River (Williamsburg),	258	—	—	—	50
Montague,	— ⁵	—	—	—	—
N. R. Paper Co. (Pepperell),	— ⁶	—	—	—	—
New Bedford,	3,509 ⁷	—	—	750 ¹	11,840
Newburyport,	1,241 ⁸	—	—	314	4,200
Newton,	— ³	—	—	—	9,920
Niles Estate (Boston),	643 ¹	—	—	—	—
North Adams,	3,791 ²	—	—	3,270 ¹	17,000
Northampton,	2,880	—	—	—	6,328
Orange,	87 ⁹	—	2	—	5,750
Pittsfield,	9,172 ¹⁰	—	—	—	12,139
Plymouth,	1,845	—	—	—	750
Quincy,	2,070	944	—	—	5,418
Randolph,	1,096	76	—	—	500
Rawson (Leicester),	— ⁴	—	—	—	—
Salem,	5,798	—	—	—	31,968
Shelburne Falls,	— ¹¹	—	—	—	320
Southbridge,	838	—	—	—	2,000
South Hadley Falls,	— ¹²	—	—	—	—
Spencer,	368	—	—	—	1,320
Stoughton,	1,298 ¹	4	2	—	2,100
Suburban (Revere),	3,044	114	—	—	25,736
Sunderland,	— ³	—	—	—	—
Turner, G. H. (Charlemont),	— ¹³	—	—	—	—
Union (Franklin),	1,030	—	—	—	11,906
United (Springfield),	10,542	—	—	—	95,274
Uxbridge and Northbridge,	3,553	—	—	—	426
Waltham,	2,410	—	—	82 ¹	26,484
Ware,	808 ¹	—	—	—	4,367
Webster,	1,439	—	—	—	9,500
Westborough,	543	—	—	—	691
Weston,	— ¹⁴	—	—	—	80
Weymouth,	1,490 ⁹	1,286	—	—	1,000
Williamstown,	— ²	—	—	—	1,000
Winchendon,	— ¹³	—	—	—	977
Woodville,	— ¹⁴	—	—	—	—
Worcester,	7,914	—	—	—	453,648

¹ Also 4,198 barrels tar.² Bushels.³ Current bought and delivered at lines of company.⁴ Electric power purchased.⁵ Water-power only.⁶ Current supplied from mills of company.⁷ Also 991 barrels tar.⁸ Also 1,693 barrels tar.⁹ Also water-power.¹⁰ Also 39,553 gallons fuel oil.¹¹ 1,520 gallons gasoline.¹² Steam and water-power purchased.¹³ Water-power leased.¹⁴ Power purchased.

The following table shows the total kilowatt hours generated, the kilowatt hours generated for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1907: —

COMPANY.	Total K. W. Hours generated.	Generated for Street Lights.	K. W. Hours sold to Commercial Customers.
Abington and Rockland,	799,315	97,114	490,589
Adams,	431,155	210,000	148,816
Adams, U. S. (Townsend),	—	—	1,103
American Woolen Co. (Maynard),	—	—	53,861
Amesbury,	—	—	265,649
Amherst,	273,753	46,548	143,085
Attleborough,	1,961,615	164,259	1,452,353
Ayer,	—	—	48,770
Ballou, G. M. (Shirley),	41,300	11,500	14,748
Beverly,	1,227,617	463,557	550,135
Blackstone,	37,168	—	35,000
Block Plant (Boston),	595,480	—	—
Boston,	2,785,712	1,082,770	1,347,082
Bridges, J. B., & Co. (So. Deerfield),	6,120	1,728	2,142
Cambridge,	5,952,956	1,305,723	3,566,015
Cape (Provincetown),	89,757	24,500	57,065
Central, Mass. (Palmer),	—	—	1,216,177
Charlestown,	967,092	485,202	289,816
Chelsea,	1,612,800	380,030	851,739
Chester,	—	1,335	9,179
Clinton,	311,837	180,917	103,129
Cohasset,	125,203	53,713	48,858
Cottage City,	— ¹	5,000	21,091
Douglas,	28,994	12,039	9,855
Easthampton,	44,420	40,186	3,720
Edison (Boston),	84,516,076	10,583,923	50,093,478
Edison (Brockton),	2,831,445	807,100	1,383,122
Fall River,	3,953,851	1,621,876	1,688,801
Fitchburg,	3,240,618	617,100	1,950,876
Foxborough,	54,857	28,577	24,026
Franklin (Turners Falls),	137,820	58,850	54,110
Gardner,	447,864	40,914	286,466
Gloucester,	954,470	261,900	509,138
Grafton,	88,697	36,637	27,429
Great Barrington,	570,876	95,822	349,564
Greenfield,	2,726,199	134,651	2,091,613
Haverhill,	4,095,303	565,012	2,431,613
Huntington,	—	—	5,324
Hyde Park,	4,060,262	96,819	3,710,752
Lawrence,	3,698,421	1,086,255	1,810,000
Lee,	121,288	15,345	91,197
Lenox,	83,998	—	83,998
Leominster,	886,800	160,827	494,125
Lexington,	211,563	76,802	96,052
Lowell,	7,074,706	1,222,400	4,974,089
Lynn,	8,216,268	1,482,419	5,701,078

¹ No record.

COMPANY.	Total K. W. Hours generated.	Generated for Street Lights.	K. W. Hours sold to Commercial Customers.
Malden,	3,951,702	1,296,105	1,741,171
Manchester,	156,000	—	89,946
Marlborough,	546,000	166,675	253,850
Milford,	233,632	95,128	105,860
Millbury,	112,272	33,335	39,283
Mill River (Williamsburg),	35,154	14,557	15,162
Montague,	—	—	5,473
Nashua River Paper Co. (Pepperell),	—	15,430	18,164
New Bedford,	1,574,452	402,328	923,625
Newburyport,	444,661	115,791	263,745
Newton,	2,229,600	866,215	805,807
Niles Estate (Boston),	32,006 ¹	—	22,368 ¹
North Adams,	2,436,000	439,000	1,731,900
Orange,	155,287	54,691	96,036
Pittsfield,	3,704,727	621,194	2,770,996
Plymouth,	636,486	69,060	397,881
Quincy,	1,281,961	354,600	498,086
Randolph,	167,198	37,451	93,685
Rawson (Leicester),	69,590	28,178	34,512
Salem,	4,318,424	725,530	2,750,056
Shelburne Falls,	69,000	28,000	38,950
Southbridge,	142,549	85,550	39,366
Spencer,	65,450	46,020	9,388
Stoughton,	282,830	54,734	157,389
Suburban (Revere),	2,265,685	537,484	1,072,158
Sunderland,	18,340	1,350	10,820
United (Springfield),	15,562,953	1,648,000	7,862,105
Uxbridge and Northbridge,	854,185	97,159	577,803
Webster,	643,019	202,484	266,134
Westborough,	136,961	32,279	61,015
Weston,	233,640	105,420	97,220
Weymouth,	733,421	85,601	503,233
Williamstown,	400,986	75,000	73,650
Winchendon,	85,059	30,185	53,482
Woodville,	— ²	— ²	4,567
Worcester,	5,108,527	1,472,691	2,521,892

¹ For three months only.² No record.

*Table showing Amount of Electric Current sold to Other Companies for
Years ending June 30, 1906 and 1907.*

SOLD BY—	Sold to—	Number of Kilowatts, 1906.	Number of Kilowatts, 1907.	Amount paid, 1907.
Amherst,	Sunderland,	2,340	18,340	\$733 60
Berkshire Life,	Pittsfield,	—	—	1,757 60
Beverly,	Manchester,	110,400	156,000	9,360 00
Brockton and Plymouth Railway,	Plymouth,	—	—	764 51
Cambridge Electric,	Town of Belmont,	167,121	186,000	9,299 79
Conway Street Railway,	Deerfield River,	—	—	775 72
	{ Boston,	—	71	7 10
	{ Charlestown,	920,274	1,002,186	32,244 41
Edison (Boston),	{ Chelsea,	1,560,300	1,612,800	26,611 20
	{ Newton,	379,100	2,177,690	66,596 05
	{ Town of Wellesley,	178,187	340,596	13,259 30
	{ Town of Templeton,	—	17,140	685 60
Gardner Electric,				
Haverhill and Southern New Hampshire Street Rail- way,	Amesbury,	—	—	182 00
Lynn,	Suburban (Revere),	184,264	714,161	22,398 97
	{ Edison (Boston),	294	458	57 97
Malden Electric,	{ Suburban (Revere),	201,189	214,012	3,235 50
	{ Town of Wakefield,	33,315	34,595	1,298 68
Milford and Uxbridge Street Railway,	Milford Electric,	—	—	8,177 12
Newton,	Edison (Boston),	—	244,905	9,249 18
	{ Adams,	—	431,155	7,539 25
North Adams,	{ Williamstown,	—	168,515	4,009 86
Sunderland Electric,	{ J. B. Bridges & Co.,	—	6,120	397 79
Turners Falls,	{ Franklin (Turners Falls),	—	—	2,067 30
	{ Douglas,	25,157	28,994	1,156 67
Uxbridge and Northbridge,	{ Grafton,	77,667	88,697	3,371 87
	{ Milbury,	100,790	112,272	4,199 52
Westinghouse,	{ Lenox,	—	83,998	8,399 82
Weymouth,	Town of Hingham,	205,197	235,416	11,073 48
Woonsocket Electric,	Blackstone,	38,468	37,168	5,306 71
Worcester Consolidated Street Railway,	{ Rawson (Leicester),	—	—	2,609 64
	{ Worcester Electric,	—	—	1,538 75

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind on June 30 last:—

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Commercial using Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights on Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Average.	Nominal Candle- power.									
Abington and Rockland, . . .	10	4	-	4	11,280	16	622	-	-	-	4	1
Adams, . . .	73	6.6	2,000	33	6,000	16	255	1	32	-	22	3
Adams, U. S. (Townsend), . . .	9	5	1,200	-	1,206	16	74	-	-	-	-	1
American Woolen Co. (Maynard), . . .	-	-	-	-	4,960	16	262	-	-	-	-	-
Amesbury, . . .	16	6	-	8	3,598	16	234	12	25	2	7	11
Amherst, . . .	27	4.5	2,000	11	7,550	16	299	-	-	-	11	-
Athol, . . .	16	4	1,200	4	2,391	16	121	1	32	1	3	7
Attleborough, . . .	43	6	1,200	36	14,080	16	491	1	32	-	36	6
Ayer, . . .	72	4	800	-	3,349	16	170	-	-	-	3	-
Ballou, G. M. (Shirley), . . .	12	-	1,200	3	1,800	16	38	-	-	-	-	-
Beverly, . . .	55	6	-	-	24,858	16	678	-	-	-	15	4
Blackstone, . . .	60	4	1,200	26	-	-	-	-	-	-	-	-
Blackstone, . . .	1	-	2,000	1	5	20	108	-	-	-	-	-
Block Plant (Boston), . . .	44	-	-	15	1,650	16	114	-	-	-	15	-
Boston, . . .	33	5	-	9	3,695	16	2,451	-	-	-	9	6
Bridges, J. B., & Co. (So. Deerfield), . . .	-	6	1,200	-	82,168	16	27	-	-	-	-	-
Bridgewater, . . .	-	-	-	-	524	16	100	-	-	-	-	-
Cambridge, . . .	90	6	-	-	1,460	16	100	-	-	-	-	-
Cambridge, . . .	13	4	-	5	67,565	16	2,252	3	40	3	2	65
Cambridge, . . .	4	-	1,200	-	580	3	61	-	-	-	-	-
Cape (Provincetown), . . .	-	-	-	-	51	2	140	-	-	-	-	-
Cape (Provincetown), . . .	-	-	-	-	203	10	153	-	-	-	-	-
Cape (Provincetown), . . .	-	-	-	-	1,725	16	15	-	-	-	-	-
Cape (Provincetown), . . .	-	-	-	-	15	32	5	-	-	-	-	-

[illegible]

⁵ Of various sizes, owned by customers.

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Amperage.	Nominal Candle-power.									
Malden,	227 12	-	2,000 1,200	64	70,378 10	16 25	2,915	-	-	48	47	-
Manchester,	-	-	-	-	11,589 67 34	16 32 50	243	-	-	-	-	-
Marlborough,	36	6	-	13	15,273 10 12 65	16 25 11 21	493	-	-	13	5	-
Millford,	26	-	1,200	13	7,492 2,346	16 16	245	-	-	13	2	-
Millbury,	-	-	-	-	2,000	16	119	-	-	-	2	-
Mill River (Williamsburg),	-	-	-	-	751	16	34	-	-	-	-	-
Montague,	-	-	-	-	1,365	16	67	-	-	-	-	-
N. R. Paper Co. (Pepperell),	-	-	-	-	41,706	16	1,149	-	-	-	-	-
New Bedford,	389	-	1,200	105	34	150	-	-	-	74	59	-
Newburyport,	11	6	2,000	4	6,085	16	201	-	-	2	7	-
Newton,	24	-	1,200	9	47,620	16	1,291	-	-	6	17	-
Niles Estate (Boston),	2 2 6 6	11 3 5 9	- - - -	3	239 55 348 1,066 2 9	2 4 8 16 24 50	45	-	-	3	-	-
North Adams,	316	-	2,000	92	35,000	16	1,110	-	-	78	6	-
Northampton,	83 133	- -	1,200 1,200	40	17,449	16	651	-	-	10	11	-

Orange,	7	6	—	6	4,503	16	272	—	—	—	6	—
Pittsfield,	4	4	—	27	28,838	16	1,239	—	—	—	26	14
Plymouth,	241	—	1,200	7	9	25	445	—	—	—	7	16
Quincy,	19	6	—	8	493	180	1,319	—	—	—	8	20
Randolph,	10	6	—	—	13,230	16	186	—	—	—	—	—
Rawson (Leicester),	17	4	—	—	32,500	16	145	—	—	—	—	—
	—	—	—	—	4,149	16	—	—	—	—	—	—
	—	—	—	—	4,755	16	—	—	—	—	—	—
	—	—	—	—	870	2	—	—	—	—	—	—
	—	—	—	—	2,319	4	—	—	—	—	—	—
	—	—	—	—	7,118	8	—	—	—	—	—	—
	—	—	—	—	5,018	12	—	—	—	—	—	—
	—	—	—	—	25,415	16	—	—	—	—	—	—
	—	—	—	—	517	20	—	—	—	—	—	—
	—	—	—	—	311	24	—	—	—	—	—	—
Salem,	233	4	—	32	90	25	1,495	1	16	—	29	24
	138	6	—	—	378	32	—	—	—	—	—	—
	—	—	—	—	12	40	—	—	—	—	—	—
	—	—	—	—	79	50	—	—	—	—	—	—
	—	—	—	—	44	150	—	—	—	—	—	—
	—	—	—	—	85	100 ²	—	—	—	—	—	—
	—	—	—	—	68	125 ²	—	—	—	—	—	—
	—	—	—	—	6	— ³	—	—	—	—	—	—
	—	—	—	—	1,440	16	83	—	—	—	—	—
	—	—	—	—	80	8	—	—	—	—	—	—
	—	—	—	—	100	10	—	—	—	—	—	—
	—	—	—	—	2,103	16	—	—	—	—	—	—
	—	—	—	—	3,319	16	—	—	—	—	—	—
	—	—	—	—	51	25	—	—	—	—	—	—
	—	—	—	—	40	60	122	—	—	—	—	2
	—	—	—	—	9	125	—	—	—	—	—	—
	—	—	—	—	1	200	—	—	—	—	—	—
	—	—	—	—	703	16	26	—	—	—	2	1
	—	—	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	5,260	16	189	—	—	—	2	2

³ Hylo.² Watts.¹ Glowers.

Spencer,
Steam and Power Co. (Boston),

South Hadley Falls,

Southbridge,

Shelburne Falls,

Salem,

Rawson (Leicester),

Randolph,

Quincy,

Plymouth,

Pittsfield,

Orange,

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights on Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Amperage.	Nominal Candle-power.								
Suburban (Revere),	122	6	2,000	50	107,085	16	1,882			50	20
Sunderland,	135	4	—	—	1	25				1	—
Turner, G. H. (Charlemont),	13	—	—	—	539	16	26			—	—
Union (Franklin),	13	—	—	13	638	16	37			—	—
United (Springfield),	895	—	1,200	180	4,743	16	198			175	47
Uxbridge and Northbridge,	4	4	1,200	2	101,661	16	2,162	40		2	4
Waltham,	106	6.6	—	9	8,331	16	321			6	44
Ware,	21	6	—	5	15,138	16	672			5	1
Webster,	31	6	1,200	7	3,492	16	145			7	3
Westborough,	1	6.6	1,200	4	8,500	16	344			4	—
Weston,	5	6	400	—	4,400	16	224			—	—
Weymouth,	—	—	—	—	5,965	16	146			—	—
Williamstown,	—	—	—	—	11,522	16	467			—	—
Winchendon,	11	6	—	16	3,500	16	174			16	—
	17	4	—	—	85	2	187			—	—
					12	4					
					702	8					
					38	10					
					2,718	16					
					176	20					
					45	25					
					28	32					
					851	16					
					12	25					
Woodville,	—	—	—	—	89,925	16	21			—	—
Worcester,	192	6	2,000	33			2,080			24	74
	304		—								

The following table shows the number of *public* lamps of each candle-power in use June 30, 1907, — and the price paid, also the average number in use during the year ending on that date with the average number of hours per night, and nights per month, that they were run: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland, { Abington, . Rockland, .	{ 130 29 300	{ 25 1,200 25	{ 127 29 289	{ 4.9 4.9	{ 27.3 27.3	{ \$16 per year. \$70 per year. \$16 per year.
Adams,	72	32	71	10.8	30.4	\$70 per year.
American Woolen (Maynard), .	79	2,000	78			\$25 per year.
	111	32	106			\$82.13 per year.
	13	1,200	12	5.7	28.0	\$75 per year; 2 lamps free.
Amesbury,	247	25	240			\$16 per year.
	18	25	18	5.8	25.8	\$75 per year.
	28	1,200	28	8.0	28.2	\$17.50 per year.
	10	1,200	10	5.8	25.8	\$24.12 per year.
Amherst,	165	25	154			\$75 per year.
	32	2,000	32	8.0	28.2	\$104.68 per year.
Athol,	16	32	16	5.2	26.0	\$16.50 per year.
	61	1,200	61			\$70 per year; 1 lamp free.
	20	16	284	4.7	25.7	\$15 per year.
Attleborough,	270	32	104	5.9	26.9	\$75 per year.
	105	1,200	117			\$20 per year; burning all night and every night.
Ayer,	4	25	4	7.0	30.4	\$18 per year.
Ballou, G. M. (Shirley), .	68	25	67	4.7	24.8	\$75 per year.
Beverly,	312	1,200	299	10.8	30.4	\$12 per year.
Blackstone,	19	32	19			\$80 per year.
	38	2,000	38	10.8	30.4	\$10 cents per night.
						40 cents per night.

COMPANY.		Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Boston (Cons. Gas),	Boston, . . .	{ 14 337 }	{ 32 2,000 }	{ 14 337 }	10.5	30.4	{ \$36 per year. 34 cents per night on Boston and Cambridge bridge. 33 cents on parkways. 34 cents in city of Boston.
	Brookline, . . .	{ 1 261 }	{ 65 2,000 }	{ 1 262 }	10.5	30.4	{ 20 cents per night. 34 cents per night.
Bridges, J. B., & Co. (So. Deerfield),	Bridges, J. B., & Co. (So. Deerfield),	{ 32 24 }	{ 24 24 }	{ 32 24 }	4.9	24.2	{ \$18 per year. \$10 per year.
	Bridgewater, . . .	{ 17 34 }	{ 16 1,200 }	{ 15 33 }	4.9	23.1	{ \$70 per year. \$30 per year.
Cambridge,	Cambridge, . . .	{ 500 644 }	{ 40 1,200 }	{ 494 645 }	10.7	30.4	{ \$90 per year. \$15 per year.
	Cape (Provincetown), . . .	{ 109 124 }	{ 32 25 }	{ 106 124 }	11.2	27.8	{ \$15 per year.
Central Mass. (Palmer),	Monson, . . .	{ 121 46 }	{ 25 1,200 }	{ 121 46 }	5.4	25.8	{ \$15 per year for incandescents. \$75 per year for arcs.
	Palmer, . . .	{ 142 9 }	{ 25 1,200 }	{ 142 9 }	5.4	25.8	
Charlestown,	Warren, . . .	{ 42 25 }	{ 25 25 }	{ 40 25 }	5.4	25.8	
	Wilbraham, . . .	{ 2 255 }	{ 32 2,000 }	{ 2 255 }	10.5	30.4	{ \$24 per year. 35 cents per night.
Chelsea,	Chelsea, . . .	{ 200 6 }	{ 2,000 22 }	{ 199 27 }	10.4	30.4	{ 27½ cents per night. \$16.50 per year.
	Chester, . . .	{ 93 28 }	{ 25 1,200 }	{ 87 28 }	3.8	23.7	{ \$15 per year. \$60 per year.
Citizens' (Nantucket),	Citizens' (Nantucket), . . .	{ 223 55 }	{ 23 1,200 }	{ 220 55 }	4.6	23.8	{ 8½ cents per night. 33 cents per night
	Clinton, {	{ 160 297 }	{ 25 30 }	{ 157 297 }	5.5	30.4	{ \$20 per year. \$20 per year.
Clinton,	Lancaster, . . .	{ 7 200 }	{ 1,200 16 }	{ 7 144 }	6.0	25.0	{ \$70 per year. \$1.50 per month.
	Cohasset, . . .	{ 19 43 }	{ 1,200 32 }	{ 144 40 }	4.3	24.3	{ \$9.50 per month. \$12.50 per year.
Cottage City,	Cottage City, . . .	{ 77 35 }	{ 25 25 }	{ 77 35 }	7.9	24.4	{ \$13 per year. \$13 per year.
	Deerfield River (Conway),	{ 77 35 }	{ 25 25 }	{ 77 35 }	5.0	24.6	
Douglas,	Douglas, . . .	{ 77 35 }	{ 25 25 }	{ 77 35 }	5.0	24.6	
	Sutton, . . .	{ 77 35 }	{ 25 25 }	{ 77 35 }	5.0	24.6	

Easthampton, .	61	1,200	60	4.5	24.2	\$67.50 per year.
Arlington, .	227	32	223	6.6	30.4	\$73 per year.
	82	2,000	81			\$23.50 per year.
Ashland, .	69	25	68	5.1	27.2	\$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
	2	2,000	2			Each arc same price as 5 incandescents.
Bellingham, .	14	25	14	4.8	25.2	\$13.50 per year.
Boston, .	8	32	5	10.5	30.4	1 at \$30 per year; 7 at 10 cents per k. w. hour.
	3,212	2,000	3,083			34 cents per night, less 4.6 per cent.
Canton, .	274	32	273	5.1	24.9	\$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
	7	2,000	7			Arc lamp same price as 5 incandescents.
Dedham, .	415	25	414	5.5	27.8	142 lamps at \$15 per year; 273 at \$12.84 per year.
	29	2,000	29			\$36.36 per year.
Framingham, .	452	32	450	4.8	23.6	\$15 per year for 1,600 hours' burning; \$13 for excess over 400 lamps; extra burning 4 cents per hour.
	11	2,000	11			Each arc lamp same price as 5 incandescents.
Edison (Boston),	83	32	81	5.1	27.2	\$15 per year for 1,600 hours' burning; extra burning 4 cents per hour.
Holliston, .	4	2,000	4			Each arc lamp same price as 5 incandescents.
Medfield, .	186	20	186	4.8	25.3	\$12 per year.
Medway, .	200	25	200	4.8	25.2	\$13 per year.
Millis, .	125	20	125	4.8	25.3	10 lamps at \$13.50; 115 lamps at \$12.50.
Milton, .	703	25	696	6.7	28.6	\$15 per year for 1,600 hours' burning; \$13 for excess lamps over 400; extra burning at 4 cents per hour.
						Five-year contract. 5 per cent. discount.
Natick, .	155	32	152	6.7	28.5	\$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
	12	2,000	12			Each arc lamp same price as 5 incandescents.
Needham, .	510	25	508	5.5	27.6	1 at \$26.25; 502 at \$10; balance at \$9.
	2	2,000	2			Arcs free.
Norfolk, .	86	25	86	4.8	25.2	\$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Sharon, .	200	25	200	5.0	24.4	{ \$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
Somerville, .	{ 4 569 489 }	{ 25 32 2,000 }	{ 557 484 }	10.4	30.4	{ \$15 per year for 1,600 hours' burning for incandescents; \$13 for excess lamps over 400. Extra burning 4 cents per hour.
Stoneham, .	{ 211 20 }	{ 33 2,000 }	{ 207 20 }	4.9	23.3	{ Each arc same price as 5 incandescents. \$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour. Five year contract. 5 per cent. discount.
Walpole, .	{ 212 2 }	{ 25 2,000 }	{ 209 1 }	5.0	25.2	{ Each arc same price as 5 incandescents. \$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
Wayland, .	35	25	35	4.9	25.2	{ Each arc same price as 5 incandescents.
Westwood, .	174	25	174	5.5	27.7	{ \$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour.
Winchester, .	{ 1 252 45 }	{ 16 25 2,000 }	{ 250 45 }	4.8	24.9	{ \$12.84 per year. \$15 per year for 1,600 hours' burning for incandescents; extra burning at 4 cents per hour.
Woburn, .	{ 404 88 }	{ 32 2,000 }	{ 394 86 }	4.8	26.2	{ Each arc same price as 5 incandescents. \$15 per year for 1,600 hours' burning; extra burning at 4 cents per hour. Five-year contract. 5 per cent. discount.
Brockton, .	{ 596 26 282 }	{ 30 30 6.6 }	{ 564 25 280 }	5.3	26.1	{ Each arc same price as 5 incandescents. \$17 per year. \$30 per year. \$87 per year.
East Bridgewater, .	67	25	67	5.6	24.9	{ \$18 per year.
Whitman, .	{ 171 27 }	{ 25 6.6 7.5 }	{ 170 27 }	5.3	26.1	{ \$12.50 per year. \$80 per year.
Fall River, .	{ 1 812 }	{ 1 9.6 }	812	10.8	30.4	{ 30 cents per night.

Fitchburg,	.	.	.	.	.	77	30	74	10.8	30.4	{ \$30 per year.
	.	.	.	.	.	322	2,000	319			{ \$100 per year; \$3 extra for lights on mast arms.
Foxboro,	.	.	.	.	.	129	25	127	5.0	26.8	{ \$17 per year.
	.	.	.	.	.	6	1,200	6			{ \$75 per year.
Franklin (Turners Falls),	.	.	.	.	.	36	1,200	35	10.1	30.1	{ \$87.50 per year.
	.	.	.	.	.	1	25	22			{ \$15 per year; burning all night.
Gardner,	.	.	.	.	.	21	50		5.2	26.7	{ \$25 per year burning all night; until midnight, \$15 per year.
	.	.	.	.	.	56	6.6 ¹	56			{ \$75 per year.
	.	.	.	.	.	702	25	668	5.7	25.9	{ \$14.75 per year for 600; next 50, \$14.25 each per year; next 50, \$14 each per year.
Gloucester,	.	.	.	.	.	7	1,200	7			{ \$70 per year.
	.	.	.	.	.	82	1,200	81	7.8	28.7	{ \$82 each per year for 66; \$80 each for next 10; \$79 each for next 10.
Grafton,	.	.	.	.	.	209	25	184	5.7	25.7	{ \$14.25 per year.
	.	.	.	.	.	223	25	223	5.1	24.7	{ \$12 per year; 3 lights free.
	.	.	.	.	.	20	25	20	5.1	24.7	{ \$13 per year.
Great Barrington,	.	.	.	.	.	238	32	237	10.0	30.4	{ \$18.50 per year.
	.	.	.	.	.	59	40	58			{ \$29 per year.
Greenfield,	.	.	.	.	.	68	2,000	67	10.1	30.2	{ \$87.50 per year.
	.	.	.	.	.	5	25	5			{ \$26 per year; 3 lamps free.
Haverhill,	.	.	.	.	.	203	2,000	203	10.4	30.4	{ \$102.50 per year.
	.	.	.	.	.	22	25	21			{ \$15 per year.
Huntington,	.	.	.	.	.	1	1,200	1	6.5	30.4	{ \$70 per year.
	.	.	.	.	.	120	25	117	5.6	27.6	{ \$8.532 for 119 arcs and 57 incandescents, — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
Hyde Park,	.	.	.	.	.	144	2,000	144			{ \$16 per year.
	.	.	.	.	.	177	20	176	6.5	29.7	{ \$70 per year.
	.	.	.	.	.	29	2,000	29			{ 166 lamps at \$24 per year, burning all night; 419 lamps at \$16 per year, burning until midnight.
	.	.	.	.	.	584	20	582			{ \$80 per year.
Lawrence,	.	.	.	.	.	181	1,200	181	10.9	30.4	{ \$18 per year.
	.	.	.	.	.	285	2,000	277			{ \$70 per year.
	.	.	.	.	.	38	20	38	10.9	30.4	{ \$15 per year.
Methuen,	.	.	.	.	.	21	2,000	21	5.6	27.3	{ \$65 per year.
	.	.	.	.	.	1	20	1	10.9	30.4	
North Andover,	.	.	.	.	.	37	1,200	44	6.8	28.8	
	.	.	.	.	.	8	2,000				

1 Amperes.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Plymouth,	330 3 1 7	25 32 1,200 1,200	329 1 7	5.4 11.4	28.1	{ \$20 per year. \$21 per year. \$85 per year. \$125 per year. \$17 per year. \$70 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Quincy,	649 166 117	25 6.6 25	634 166	6.4	28.1	{ \$17 per year. \$70 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Randolph,	13 2	50 75	132	5.1	23.4	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Rawson (Leicester),	22 199 429	1,200 25 32	22 198	4.7	24.9	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Salem,	4 358 46	50 6.1 25	427 344 46	10.8	30.4	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Shelburne Falls, { Buckland, { Shelburne, {	2 47 2	1,200 25 1,200	2 47 2	6.2 10.4	29.7 29.7	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Southbridge,	157 10 67	25 65 1,200	161 67	6.4	25.0	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
South Hadley { Chicopee, { Falls, { South Hadley Falls, {	174 103	40 25	42 174	4.1 8.7	30.0 30.0	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Spencer,	84 76	1,200 25	101 78	5.1	27.2	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Stoughton,	84 76	1,200 25	101 78	5.1	27.2	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
Suburban { (Revere), { Winthrop, {	170 142 177	800 25 2,000	75 170 141	5.6 8.6	26.3 29.8	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.
	85	2,000	85	6.2	27.9	{ \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$18 per year. \$22 per year. \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15 per year. \$38 per year. \$76 per year. \$18 per year. \$25 per year. \$17.50 per year. \$75 per year.

{ \$16 for next 63; 6 lamps free.
\$50 per year.
\$18.75 per year.
\$88 per year.
\$16.50 per year.
\$80 per year.

{ Additional service at special rates.

Sunderland,	17	16	18	4.5	23.1	\$15 per year.
Turner, G. H. (Charlemont),	3	25	38	9.2	30.4	\$10 each for first 35; next 3 at \$8.
Union (Franklin),	49	25	57	5.1	23.6	\$15 per year.
	4	32	43			\$27 per year.
	43	65	1	10.8	30.4	65 c. p. free.
	1	1,200				\$75 per year.
	20	25	32			\$75 per year.
United (Springfield),	12	50	49	10.8	30.4	\$15 per year for all incandescents.
	48	40	1,001			Prices not affected by size of lamps.
	1,010	1,200				\$73 per year for arc lamps on overhead lines.
	316	32	315	10.8	30.4	\$85 per year for arc lamps on underground lines.
	5	40				\$15 per year for all incandescents.
	34	1,200	34			\$73 per year for arcs.
Uxbridge and Northbridge,	84	25	76	4.3	25.2	\$12 per year.
	220	25	218	5.4	28.	\$14.50 per year.
	136	25	133		28.2	\$14.50 per year.
	13	6.6	13			\$67 per year.
Waltham,	466	25	462	6 7	30.4	\$20 per year.
	162	1,200	162			23 cents per night.
	13	25	14	4.4	29.6	\$18.75 per year.
	1	65				65 c. p. free.
Ware,	12	1,200	12			\$75 per year.
	19	25	19	8 9	29.6	\$24 per year.
	63	1,200	63			\$89.21 per year, one free.
	104	25	96	5.4	30.4	\$1,758 for 4 arcs and 104 incandescents.
	4	1,200	3			\$2,490 for 10 arcs and 134 incandescents.
Webster,	134	25	128	4.4	30.4	\$9,738 for 81 arcs and 87 incandescents.
	10	1,200	10			\$22.50 per year.
	87	25	87	10.4	30.4	\$70.55 per year.
	81	1,200	79	5.4	25.2	\$12.50 per year.
Westborough,	49	32	49	5.5	26.1	\$12.50 per year.
	32	1,200	31			\$62.50 per year.
	48	25	48	5.5	26.1	
Weston,	409	25	409			
	3	2,000	3			

1 Amperes.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Weymouth,	{ 306 33 67 36 133 17 2	{ 25 1,200 32 1,200 25 6.6 ¹ ₁ 7.5 ¹ ₁	{ 302 33 67 36 134 19	{ 5.2 7.3 4.8	{ 25.2 30.4 24.5	{ \$17 per year. \$70 per year. \$18 per year. \$65.70 per year. \$15 per year for incandescents. \$75 per year for arcs.
Williamstown,	{ 30 790	{ 25 2,000	{ 30 787	{ 4.7 10.7	{ 25.5 30.4	{ \$17.52 per year. 25 cents per night.

1 Amperes.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1907: —

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Abington and Rockland.	20 cents, .	-	-	20 cents per k. w. hour by meter.		10 cents, for 10 h. p. motors or less.	10 per cent. discount for light, 16 cents per k. w. for first 50 hours' per month use of connected load, 7 cents for all current in excess, if paid before the 15th of the month; discount for power according to amount used. For motors of more than 10 h. p. \$2 for first k. w. and \$1.25 each succeeding k. w. maximum motor; customers pay for wiring. Renewals free.
Adams, . . .	15 to 12 cents, according to amount used.	-	\$1.11 each per month,	For 1 arc, 4½ cents per hour; 2 arcs, 3½ cents each per hour; 3 or 4 arcs, 3 cents each per hour; 5 or more, 2½ cents each per hour.	5½ cents, .		Lamp renewals free. Discount 10 per cent. on incandescent lights and power, if paid by 10th of the month.
Adams, U.S. (Townsend).	20 cents, .	-	12½ to 75 cents per lamp per month.	-	-	-	Lamp renewals 20 cents each.
American Woolen Co. (Maynard).	15 cents, .	-	¾ cent per 16 c. p. lamp hour, estimated.	-	-	10 cents, .	10 per cent. discount on bills of \$12 per month; 15 per cent. on bills of \$24; 20 per cent. on bills of \$36. Minimum rate of \$1 per month.

1 \$4 per month for ½ h. p.

COMPANY.	INCANDESCENT LIGHTS.—			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Amesbury,	18 to 11 cents, according to amount used.	-	All over 5 lights by meter; less than 5, \$1 per month. All night lighting with 16 c. p. lamps, \$1.25 per month each.	Supplied by meter at incandescent rates.	10 to 3 cents, according to amount used.	10 per cent. discount if paid within 15 days; wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.
Amherst,	20 cents, .	-	Contracts based on meter rate.	16 cents per k. w. hour,	10 cents, .	Discount on power from 5 to 67 per cent., according to consumption, if more than 25 k. w. hours per month are consumed. Wiring at consumer's expense; renewals 20 cents each. Minimum charge of \$1 per month.
Athol,	20 cents, .	-	5 or less lamps from 75 cents to \$1 per lamp per month.	\$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights.	10 cents, .	Wiring and renewals at customer's expense. Minimum charge of 75 cents per month. Discounts for commercial incandescent lights from 5 to 30 per cent. on all bills over \$5 per month, according to amount used. Discounts on power according to amount used.
Attleborough,	15 to 10 cents, according to amount used.	-	\$1 to \$1.50 per lamp per month, according to service.	10 cents per k. w., .	7 to 2½ cents.	Wiring and renewals at customer's expense. Minimum charge of \$1 per month; for power service, \$1 per h. p.
Ayer,	20 cents, .	-	Less than 3 lamps, \$1 per lamp per month.	Supplied by meter at incandescent rates.	-	Discount of from 5 to 50 per cent. for payment within 10 days. Renewals at cost. Minimum monthly charge of \$1.

Ballou, G. M. (Shirley).	15 cents.	-	25 cents per month for 16 c. p lamp.	-	-	Customers pay for wiring and renewals. Minimum monthly charge of \$1.
Beverly, . . .	15 to 14 cents, according to amount used.	-	-	Supplied by meter at incandescent rates.	10 cents.	Customers using less than 750 k. w., 15 cents; over 750 k. w., 14 cents. No free wiring and no renewals. Discount of 10 per cent. for payment in 15 days. Discounts for power vary according to amount of current used. Minimum monthly charge, \$1.
Blackstone, . . .	15 to 12½ cents.	-	-	40 cents per night.	-	Wiring at cost; renewals free except for broken lamps. Minimum charge of 75 cents per month.
Block Plant (Boston),	-	1 to ¼ cent,	\$1 32½ per lamp, . . .	Supplied at incandescent rates.	10 cents per h. p hour.	Customers pay for wiring. Renewals free. Discount of 10 per cent. to light customers. Discount to power customers from 10 to 40 per cent. Minimum monthly charge of \$1.
Boston Cons. Gas, . . .	18 cents.	-	20 cents per k. w. for first 400 hours of maximum demand; 8 cents for second 400; 5 cents for balance.	For lights burning 6 nights per week not later than 6 p.m., \$21 per lamp per year; burning 1 night to 11 p.m. and 6 nights not later than 7 p.m., \$27.75 per year; not later than 8 p.m., \$42 per year; not later than 9 p.m., \$58 per year; not later than 10 p.m., \$73 per year; for lights burning not later than 11 p.m., 7 nights per week, \$100 per year.	13 cents.	Lamp renewals free. No free wiring. Discount on power to 40 per cent. according to amount used. On incandescent lights by contract, 40 per cent. discount on excess of all bills above \$150 monthly up to \$550, and 50 per cent. on excess above \$550. Minimum monthly charge of \$1.
Bridges, J. B., & Co. (South Deerfield).	20 cents.	-	-	-	-	No wiring or lamp renewals. Price to customers using 50 k. w. per month, 18 cents per k. w.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Bridgewater, . . .	-	1 1/4 cents, .	\$12 per year for each 16 c. p. lamp.	-	-	Lamp renewals free to contract yearly customers; to meter customers 25 cents per 16 c. p. lamp.
Cambridge, . . .	15 cents, .	-	-	Supplied by meter at incandescent rates.	10 to 2 cents according to amount used.	Renewals free. 10 per cent. discount from meter rates on bills paid before the 15th day of the month. Minimum monthly charge of \$1.
Cape (Provincetown), .	15 cents, .	-	50 cents per month for each 16 c. p. lamp.	-	-	No wiring; renewals free. Minimum monthly charge \$1.
Central Massachusetts (Palmer).	17 cents, .	-	-	-	2 cents, .	Renewals free. On lighting bills, a discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month. On power bills, an increase in price of 1/100 of a cent per k. w. hour for each increase of ten cents in price of coal above \$4.70 per long ton. Monthly bills subject to discount of 5 per cent. when from 75,000 to 100,000 k. w. hours; 10 per cent. when from 100,000 to 150,000 k. w. hours; and 15 per cent. when for over 150,000 k. w. hours.

Charlestown,	18 cents, .	-	On basis of 20 cents for first hour per night and 5 cents for succeeding ones.	\$9 per month for single lamp.	10 cents, .	Lamp renewals free. No free wiring. Discount on power up to 40 per cent. according to amount used. Discount on lighting bills of 3 cents per k. w. if paid within 10 days of date of bill.
Chelsea,	20 cents, .	-	\$1 to \$2.12½ per month, according to size of lamp and number of lamps used.	Supplied by meter at incandescent rates.	10 to 5 cents according to amount used.	Lamp renewals free. Wiring free for arc lights, where a contract for six months or more is signed. Minimum monthly charge of \$1. Discount of 20 per cent. on all bills paid on or before 15th of month. Discount of 25 per cent. on bills of from \$75 to \$100; 30 per cent. on bills of \$100 to \$125; 35 per cent. on bills of \$125 to \$150; 40 per cent. on bills of \$150 to \$175; 45 per cent. on bills of \$175 to \$200; 50 per cent. on bills of over \$200.
Chester,	25 cents, .	-	-	-	-	Secondary rate, 8 cents. Customers pay for wiring; renewals free. Minimum monthly charge, \$1.
Citizens' (Nantucket),	20 cents, .	-	\$1.50 per month,	\$5 per month,	-	No free wiring. Renewals 25 cents each. Minimum monthly charge \$1.
Clinton,	20 cents, .	-	75 cents to \$1.50 per month, for 16 c. p. lamps.	1 light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7 each; 4 or more lights, \$6.50 each. If on meter, same as incandescent rates.	10 cents, .	Renewals at cost; 10 per cent. discount on lighting bills if paid in 10 days. Discounts on power bills 33 to 80 per cent. according to quantity used. Minimum charge of \$1 per month.
Cohasset,	20 cents, .	-	\$1 per month,	\$75 per light per year, burning every night.	-	Customers pay for lamps; renewals free. No free wiring. Minimum charge of \$12 per year.
Cottage City,	15 cents, .	-	80 cents per month for 16 c. p. lamp.	Supplied by meter at incandescent rates.	15 cents, .	Lamp renewals 20 cents each. Minimum monthly charge of \$1.
Deerfield River (Conway),	-	-	On basis of ½ cent per 16 c. p. lamp hour.	\$50 per year, net,	-	-

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Douglas, . . .	20 to 18 cents, according to amount used.	-	-	-	12 to 3 cents, according to amount used.	Customers using 20 k. w. or less per month, 20 cents; 20 k. w. to 40 k. w., 19 cents; 40 k. w. and over, 18 cents. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum charge \$1 per month. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power. No wiring and renewals at cost.
Easthampton, . . .	20 cents, .	-	-	Supplied by meter at incandescent rates.	6 cents, .	Lamp renewals 25 cents each. Discount on lights, 10 per cent. on 25 to 50 k. w. per month; 20 per cent. on 50 to 100 k. w. per month; discounts on power bills, 10 to 50 per cent. Minimum monthly charge \$1.
Edison (Boston), . . .	15 cents, .	-	-	At same rates as incandescents, estimating 15 ampere arc lamp equivalent to 11 16 c. p. lamps.	Primary rate, 15 cents until maximum demand, primary rate 15 cents per k. w. hour, secondary rate 12 cents. Yearly customers, \$60 per year per k. w. of demand plus 5 cents per k. w. hour. Wholesale discounts of 40 per cent. on excess of monthly light bills over \$150, and 50 per cent. on excess over \$550. No free incandescent wiring. Minimum monthly charge of \$1.	Incandescent lamp renewals free. Customers making no guarantee, 520 hours per year per maximum demand, primary rate 15 cents per k. w. hour, secondary rate 12 cents. Yearly customers, \$60 per year per k. w. of demand plus 5 cents per k. w. hour. Wholesale discounts of 40 per cent. on excess of monthly light bills over \$150, and 50 per cent. on excess over \$550. No free incandescent wiring. Minimum monthly charge of \$1.

<p>part of the monthly bill which at the secondary rate exceeds \$10. Special rates for elevator service.</p>	<p>15 to 5 cents, according to amount used. To very large customers service charge of \$1.25 per k. w. plus 3 cents per k. w. for current used, less sliding scale of discounts according to size of installation.</p>	<p>10 cents, .</p>	<p>Lamp renewals free. No free incandescent wiring. Ten per cent. discount on all monthly bills paid in 10 days. Minimum monthly charge of \$1 for incandescent lamps.</p>	<p>Lamp renewals free. No free wiring. Bills less than \$5, 5 per cent. discount; \$5 to \$15, 10 per cent.; \$15 to \$25, 15 per cent.; \$25 to \$35, 20 per cent.; \$35 to \$50, 25 per cent.; \$50 to \$75, 33½ per cent.; over \$75, 40 per cent. for payment before 15th of month.</p>
<p>Edison (Brockton), . 20 cents, .</p>	<p>Each lamp 20 cents per k. w. hour up to 30 hours per month; above that, 10 cents. Contract rate, \$1 per lamp per month.</p>	<p>Each 5 ampere lamp 8 cents for first lamp hour per day; above that, 4 cents; each 4 ampere lamp 6 cents for first lamp hour per day; above that, 3 cents; each Nerist lamp 4 cents for first lamp hour per day; above that, 2 cents. Series arcs, \$7.50 per lamp per month. Minimum charge of \$1.50 and \$2 per lamp per month according to capacity.</p>	<p>First 3 lights, \$7 each per month; next 4 lights, \$6 each per month; each succeeding light, \$5.</p>	<p>10 cents, .</p>
<p>Fall River, . 15 cents, .</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Fitchburg,	20 cents,	-	\$25 per year and \$1 per lamp per month.	By meter at same rate as in candelent lights.	10to3cents, according to amount used.	No free wiring; do not furnish lamps or renewals. Minimum monthly charge of \$1. Discounts if bills are paid on or before the 20th of the month to the following rates: for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w., and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month.
Foxborough,	-	-	84 cents to \$2.50 per month, according to number of lamps used.	-	-	No free wiring; renewals free; discounts of 12½ per cent. on bills of \$6, and 25 per cent. on bills of \$12, are paid within 10 days. Minimum monthly charge of 84 cents.
Franklin (Turners Falls).	18 to 16 cents, according to size of installation.	-	-	-	10to3cents,	Wiring at cost and renewals at slight advance over cost, excepting 16 c. p. lamps which are free. Special rates for single lamps. Current in excess of 2,000 watts per month 8 cents per k. w. Minimum monthly charge of \$1.
Gardner,	15 cents to residences; 12½ to 6	-	Stores, \$7.50, \$9 or \$10.50 net per lamp per year for 4, 5, or 6 nights per week.	-	5to2.1cents, according to amount used.	Incandescent lamp renewals free to meter customers; 18 cents to others. Meter rent of 10 cents per month less 10 per cent. for prompt pay-

Gloucester,	cents to stores. 18 cents; transient customers 20 cents.	-	\$1 per month for each 16 c. p. lamp.	1 lamp, \$9 per month; 2 lamps, \$8 each; 3 or more lamps, \$7 each. Meter rates 10 cents net per k. w. Temporary lights, 50 cents per night.	13.5 cents,	Renewals free to yearly customers; to transient customers at cost. Discount on power according to amount used. Minimum monthly charge of \$1 for light; \$2.50 for power.
Grafton,	20 cents,	-	\$10 per year for each 16 c. p. lamp running until 10 P.M.	-	12 to 3 cents, according to amount used.	Customers pay for wiring and lamps. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents. Minimum monthly charge of \$1. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power.
Great Barrington,	18 cents,	-	Special rates. Minimum monthly charge of 87½ cents per 16 c. p. lamp.	At meter rates,	10 to 3.2 cents, according to amount used.	Renewals free. Discount 20 per cent. if paid on or before 15th of month. Minimum monthly charge of \$1 for meter service.
Greenfield,	15 to 10 cents, according to amount used.	-	-	-	6 to 1.8 cents, according to amount used.	Lamp renewals free. When more than 600 k. w. are used in one month, the excess is charged at 8 cents per k. w. Discount on all lighting bills of 10 per cent., if bills are paid on or before 10th of month. Minimum monthly charge of 41 cents. Minimum charge for power to and including 3 h. p. \$1.50. Over 3 h. p. 50 cents for each h. p. connected.

1 One cent per ampere hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Haverhill,	15 to 10 cents, according to amount used.	-	-	7½ to 2 cents per arc lamp hour of 500 watts, according to amount consumed.	-	Renewals free. Prices for power: the minimum monthly charge is \$1.60 per h. p. per month, carrying with it the use of 10 k. w. hours of current at 16 cents per k. w. hour; current in excess at the rate of 4.18 cents per k. w. hour to 1.91 cents per k. w. hour, depending upon the amount of h. p. A discount from total bill of 1 cent per k. w. hour if bill is paid within 15 days from date of bill. Minimum monthly charge of \$1 for light.
Huntington,	20 cents,	-	-	-	-	Discount of 25 per cent. for cash in 10 days. Special price to a few large consumers; meter rental 25 cents per month. Customers pay for wiring and renewals.
Hyde Park,	20 cents for residence lighting; 15 cents for stores.	-	\$15 each lamp per year running all night.	\$57 per lamp per year for lights burning 4 nights per week until 10 o'clock; \$63 for those burning 4 nights to 12 o'clock; \$69 for those burning 6 nights to 10 o'clock; \$72 for those burning 6 nights to 12 o'clock; \$72 for those burning 7 nights to 10 o'clock.	10 cents,	No free wiring; renewals to meter customers at cost, plus 10 per cent.; to contract store customers, free. Discount on lighting bills of 10 to 50 per cent., according to amount used, on all bills paid on or before 15th of month. Discount on electric power; from 5 to 60 per cent. on bills of more than 50 k. w. hours, according to amount. Minimum monthly charge of \$1 for light; \$2 for power.

Lawrence,	.	.	16 cents,	.	$\frac{1}{10}$ cent,	.	\$1 per lamp per month,	.	Two nights per week, \$5.50 per lamp per month; 3 nights per week, \$6; 4 nights, \$7.50; 6 nights, \$8; 7 nights, \$9 per lamp per month.	10 to 24 cents, according to amount used.	Discount for incandescent lights and power 10 per cent. on bills paid by the 15th of the month. Wiring at customer's expense; lamps, free. Minimum monthly charge of \$1.
Lee,	.	.	20 cents,	.	-	.	\$9 per lamp per year,	.	\$5 per lamp per month,	20 cents,	5 per cent. discount to all consumers whose bills amount to \$5 a month, if paid by 16th of month; 10 per cent. to a few large users.
Lenox,	.	.	20 cents,	.	-	.					First installation free; renewals at cost. No free wiring. Minimum monthly charge of \$1 to incandescent customers. Discounts on arc and incandescent bills: on bills for less than 25,000 watts per month, 5 per cent.; of 25,000 per month and less than 50,000, 10 per cent.; of 50,000 and less than 100,000, 15 per cent.; of 100,000 and less than 150,000, 20 per cent.; of 150,000 and less than 200,000, 25 per cent.; of 200,000 and less than 250,000, 30 per cent.; of 250,000 and less than 325,000, 35 per cent.; of 325,000 and less than 400,000, 40 per cent.; of 400,000 and less than 500,000, 45 per cent.; of 500,000 and over, 50 per cent.
Leominster,	.	.	20 cents,	.	-	.	\$1 per month each 16 c. p. lamp for not more than 3 lamps.		On meter, at incandescent rates.	10 to 2 cents, according to amount used.	All bills rendered at 20 cents, and discounted to above rates for prompt payment. Power billed at base rate of 10 cents and discounts to 2 cents according to quantity used, if paid by 10th of month.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Lexington, . . .	21 cents, .	-	\$10 per year for 16 c. p. lamp.	-	-	-	Renewals free. Discount of 5 per cent. if bills are paid on or before the 10th of the month on all bills; a larger discount running to 25 per cent and dependent on amount used. Minimum monthly charge of \$1.
Loveland, W. O. (Ashby).	-	-	\$1.25 per month for 1 16 c. p. lamp; \$1.50 per month for 2 16 c. p. lamps; 25 cents per month for every 2 16 c. p. lamps added.	-	-	-	Lamps, 20 cents each.
Lowell, . . .	12 cents, .	-	-	13 cents per hour for first 50 hours each lamp burns per month, 6 cents per hour for all hours over 50. \$1.66 per lamp per month minimum charge.	11 cents. Discounts of from 5 to 56 p. c., according to amount used. Minimum monthly charge for power of \$5.55.	-	Renewals free to meter customers and at cost to others. Free wiring to yearly contract customers for arc lamps. In Lowell, 12 cents per k. w. hour for residence lighting on demand system; incandescent lamps 13 cents for first 50 hours' use of connected load, and 6 cents per k. w. for all additional current used. In Billerica and Dracut, 14 cents per k. w. hour; minimum charge for incandescent lighting, \$1.11 per month. In Tyngsborough, 20 cents per k. w. for one hour each day or less, 6.6 cents per hour for all over. 10 per cent. discount on all bills if paid on or before the 10th of the month.

				On meter, at incandescent rates.	6 to 3.1 cents.	Renewals free. Discount by meter of 2 cents per k. w. hour on all bills exceeding 72 k. w. per month, and 4 cents per k. w. hour if bills exceed 285 k. w. per month. Discount of 1 cent per k. w. on all bills paid within 10 days of date of bill. Minimum monthly charge of 50 cents for light, \$2 for power. Customers pay for wiring, renewals free. 15 cents per k. w. hour if more than 33½ hours are used per month for residential incandescent lights; additional reduction of 4 cents on commercial lights if more than certain number of hours used each month. A discount of 1 per cent. on all bills if paid within 15 days from date. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w., according to amount used. Minimum monthly charge for incandescent light, \$1. On arc lamps, \$3 per month when only 1 lamp is installed; \$2 if 2 or more lamps are installed. Summer customers, 25 cents; yearly customers, 15 cents. Lamp renewals at cost
Lynn,	•	•	•	13 cents,	-	
Malden,	•	•	•	16 cents,	-	8 cents per arc lamp hour (equivalent to 500 watt hours) up to 66½ hours; 7½ cents to 80 hours; 3½ cents on all over 80. If 3 lamps are used, additional discount of 5 per cent.; if 4 or 5 lamps, 10 per cent.; if 6 or more, 15 per cent.
						\$1 per lamp per month for 16 c. p. lamps; all night, \$2.50 per month; 8 c. p., all night, \$2.
Manchester,	•	•	•	25 and 15 cents.	-	
Marlborough,	•	•	•	20 cents,	-	20 cents per k. w. hour, according to amount used.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Millford, . . .	20 cents, .	-	\$1.50 per 16 c. p. lamp per month.	20 cents per k. w. hour,	10 cents, .	Discounts of from 5 per cent. to 50 per cent., according to quantity used, for payment within 10 days. Incandescent renewals at cost. Minimum monthly charge of \$1 for incandescent lighting. Minimum charge of \$1 per lamp for arc lighting. No discount on power. Minimum monthly charge of \$3 per h. p.
Millbury, . . .	20 cents, .	-	Running until 11 P.M. for not more than 2 lamps, \$10 per lamp per year.	-	12 to 3 cents, according to amount used.	Lamp renewals free under certain classes of contracts. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum monthly charge of \$1.
Mill River (Williamsburg).	15 cents, .	-	-	-	-	No free wiring. No free renewals. Meter rent, 25 cents per month.
Montague, . . .	15 cents, .	-	-	-	-	Lamp renewals, 25 cents each. Meter rental, 20 cents per month.
N. R. Paper Co. (Pepperell).	12 to 15½ cents.	-	-	-	10 cents, .	No wiring or renewals. Minimum monthly charge of \$1.
New Bedford, . . .	15 to 10 cents, according to amount used.	-	-	At meter rates, .	12 to 4 cents, according to amount used.	Discounts for payment on or before the 10th of the month, 5 per cent.; minimum monthly charge of 75 cents. Renewals free.

Newburyport,	20 cents, .	\$13.50 for 3 16 c. p. lamps, from October to March; \$1 per month per light.	20 cents per k. w. hour,	10 cents, .	25 per cent. discount from the prices for incandescent lights if bills are paid in 12 days. Discounts on power, 10 to 65 per cent., according to amount used. Renewals at cost. Minimum monthly charge of \$1.
Newton,	1 cent,	-	20.2 cents per k. w. , .	18 cents to 2.7 cents, according to amount used.	Wiring at customer's expense: reneval lamps free. Charge for power, 18 cents first 15 hours demanded, 9 cents for additional up to \$10, then 2.7 cents. Minimum monthly charge of \$1.
Niles Estate (Boston),	10 cents, .	\$1 per month up to 4 16 c. p. lamps.	10 cents per k. w. hour,	10 cents, .	Minimum charge of \$1 per month for installation. Discounts according to amount used. Renewals free.
North Adams,	15 cents, .	\$1.11 per lamp per month, .	Burning 2 nights a week to 11 o'clock and 4 nights to 6.30; 1 lamp, \$4.50 per month; 2, \$3.50 each; 3 or 4, \$3 each; 5 or more, \$2.50 each. When burned in excess of these hours an additional charge of 18 cents per night for 1 lamp, 14 cents each for 2 lamps, 12 cents each for 3 or 4, and 10 cents each for 5 or more. Burning every night: 1 lamp, 30 cents per night; 2, 3 or 4, 25 cents each; 5 or more, 20 cents each.	5½ to 4 cents, according to amount used.	Renewals free. Wiring done by customer. If monthly incandescent bills are for 75,000 watts and less than 250,000, the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent., if paid on or before the 10th of the month. Special prices for power in large units.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Northampton,	20 cents, .	-	Rates according to installation and estimated consumption.	Enclosed arcs burning every night till 10 p.m., \$84; \$100 till midnight.	-	Lamp renewals at cost. Discount of 25 per cent. if paid by 15th of month; to few large customers 40 to 55 per cent., according to consumption. Discount on power 20 to 50 per cent., according to consumption. Minimum charge \$1 per month. Minimum charge for power \$2.50 per month for less than 1 h. p., 1 h. p. and over, \$3 per month. No free wiring. Renewals free. Up to 1,500 watts 16 cents per hour; in excess of 1,500 watts 8 cents per hour. Minimum monthly charge of \$1.
Orange,	16 cents, .	-	\$1 per lamp per month; \$1.50 for 2 lamps per month.	Supplied by meter at incandescent rates.	10 cents to 2 cents.	Customers pay for wiring. Renewals free. Rate on monthly bills: 50,000 watt hours or less, 20 cents; for 50,000 to 100,000, 18 cents; for 100,000 to 150,000, 16 cents; for 150,000 to 200,000, 14 cents; for 200,000 to 300,000, 13 cents; for 300,000 to 500,000, 12 cents; from 500,000 to 750,000, 11 cents; 750,000 or over, 10 cents per thousand. Fifteen per cent. discount on all bills for arc and incandescent lighting if paid on or before the 15th of the month. Five per cent. discount on power bills. Special rates for sign service. Meter rental 50 cents per month.
Pittsfield,	20 to 10 cents.	-	-	20 to 10 cents per k. w. hour.	10 to 3.2 cents, according to amount used.	

Plymouth,	20 cents,	90 cents per lamp per month for 16 c. p. lamps.	20 cents per k. w. hour,	10 to 3 cents, according to amount used.	Wiring at customer's expense. Renewals free. Discount 5 per cent. to 35 per cent., according to amount used, if paid by 10th of month. Minimum monthly charge of \$1.
Quincy,	20 cents,	\$1 per month for each 16 c. p. lamp.	Supplied on meter at incandescent rates.	10 cents,	Renewals free. Wiring at customer's expense. Discounts for payment within 15 days; on monthly bills of \$20 or less, 15 per cent.; more than \$20 and less than \$40, 20 per cent.; more than \$40 and less than \$50, 25 per cent.; more than \$50 and less than \$75, 33½ per cent.; more than \$75 and less than \$100, 40 per cent.; \$100 and over, 50 per cent. Discounts on power from 5 per cent. to 50 per cent., according to amount used, when bill is for more than 50 k. w. hours. Minimum monthly charge of \$1 for light, \$2 for power.
Randolph,	13 cents,	Monthly rates for 16 c. p. lamps to midnight; 1 lamp, \$1; all night lamps \$1.10 per month.	-	13 to 8 cents, according to amount used.	Customer pays for wiring. Renewals 25 cents each. Minimum monthly charge of \$1. Meter rental \$2 a year.
Rawson (Leicester),	25 cents,	-	-	-	Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. Twenty per cent. discount on all bills under \$5; \$5 and upwards, discount 25 to 40 per cent., according to amount used, if paid before 10th of each month. Minimum monthly charge of \$1.25, subject to discount of 25 cents if paid before 10th of each month.

1 7½ cents per h. p. hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Salem, . . .	20 cents, .	-	-	By meter at incandescent rates.	-	Renewals free. Wiring at cost. Enclosed arcs, 50 per cent. discount in city proper and 40 per cent. at summer resorts; and for incandescent lights 25 per cent. discount for payment before the 15th; 10 per cent. additional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. For summer resort incandescent lighting 20 cents per k. w. hour, with discount of 10 per cent. for prompt payment. Continuous power service, \$50 to \$75 per year per h. p. Discount on power of 5 per cent. for prompt payment. Minimum monthly charge of 66 cents for incandescent lighting, \$2 for Nernst, and arc lights and power, subject to regular discounts for prompt payment.
Shelburne Falls, . . .	-	1 cent, .	Special rates according to number of lights and time used.	-	-	Wiring and renewals at cost.
Southbridge, . . .	20 cents, .	-	\$10 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 1 A.M., \$12.	\$5 per month, .	-	Wiring at cost. Renewals free. Minimum monthly charge of 75 cents. Discounts: 5 per cent. on bills of \$5 to \$10; 10 per cent. on bills of \$10 to \$15; 15 per cent. on bills of \$15 to \$20; 25 per cent. on \$20 and over.

South Hadley Falls,	20 cents,	-	Special rates, according to amount used.	-	10 cents,	Wiring at cost and renewals free. Discounts on lights by meter: on bills to \$5, 5 per cent.; from \$5 to \$7.50, 10 per cent.; from \$7.50 to \$10, 20 per cent.; from \$10 to \$15, 25 per cent.; from \$15 to \$20, 30 per cent.; over \$20, 40 per cent. Minimum charge 50 cents per month.
Spencer,	20 cents,	-	-	By meter at incandescent rates.	10 cents,	Discount 10 to 15 per cent., according to amount used, if paid on or before the 10th of month. Discounts 20 to 50 per cent. if paid before 10th of month, according to amount used. Minimum charge of \$1 per month. Renewals at cost.
Stoughton,	20 cents to 10 cents.	-	-	By meter at incandescent rates.	15 to 4 cents,	Customers pay for wiring. Renewals at cost. Minimum monthly charge of \$1.
Suburban (Revere),	18 cents,	-	-	\$10 per month for 1 lamp, burning until 12 p. m.; 2 lamps, \$9.50 each; 3 lamps, \$9 each; 4 lamps, \$8.62½ each; special rates for a larger number and for summer customers. Special discount from prices stated where customer furnishes all wiring.	-	Customers pay for renewals. Discount of 1 cent per k. w. from meter rates for payment within 15 days. Special rates, from 17 to 6 cents per k. w. hour, for summer customers. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w. hour, according to amount used. Minimum charge of \$1.11 per month, subject to a discount of 10 per cent. for prompt payment. Flat rate of 7 cents per k. w. hour to large summer customers. Renewals at cost.
Sunderland, Turner, G. H. (Charlemon),	20 cents,	-	\$10 per year, 25 cents a month for each 16 c. p. lamp.	-	-	Renewals 25 cents each. No free wiring.

1 8 to 5 cents per h. p. hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Union (Franklin),	20 cents,	-	10 c. p. lamps, 50 cents each per month; 16 c. p. lamps, varying from 37½ cents to \$1.25 each per month, according to probable burning time.	Burning 5 nights, \$6 per month; 4 nights, \$3.50; 3 nights, \$5; 2 nights, \$4.50. Transient lights, 50 cents per night and cost of installation.	-	Wiring at customer's expense. Renewals 20 cents each. Minimum monthly charge of \$1.25.
United (Springfield),	15 to 8 cents,	-	Averages about \$3 per 16 c. p. lamp per year.	\$5 to \$8 per light per month.	5 to 2 cents, according to demand.	Renewals free. No free incandescent wiring. For the first determined number of k. w. hours used per standard lamp of maximum demand during the month, 15 cents per k. w. hour; all used in excess of this, 8 cents per k. w. hour. Minimum monthly charge of \$1.
Uxbridge and North-bridge.	20 cents,	-	Yearly rates for 5 lights or less to 9 p.m., \$9 each; to 10 p.m., \$10; to 12 p.m., \$12; all night, \$15; 10 per cent. above these rates if burned 7 nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per cent. on 11 to 15 lights and 20 per cent. on 16 to 20.	By meter at incandescent rates.	12 to 3 cents, according to amount used.	Customers pay for wiring; renewals at cost. Discount of 1 cent per k. w. hour on second 20,000 k. w. hours and 2 cents on all over 40,000 k. w. hours on arc and incandescent monthly bills. Demand system: primary rate, 20 cents per k. w. hour; secondary rate, 12 cents per k. w. hour. Minimum monthly charge of \$1.
Waltham,	18 cents,	-	For 3 lights or less: all night lighting, \$2 per light per month; burning to 11.15 p.m., \$1.35 per	\$10 per month, with 10 per cent. discount if paid by 15th of month.	10 cents,	Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum

Ware,	20 cents, .		light per month. Dis- counts if paid by the 15th of the month; on the for- mer class 10 per cent, on the latter 35 cents per lamp. Four lights or more by meter only.		By meter at incandes- cent rates.	-	monthly charge of \$1. Lamp re- newals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent, according to amount used. Mini- mum monthly charge for power of \$2.
			16 c. p. lamp burning 6 nights per week, \$10 per year; 7 nights per week, \$12 per year.				Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter; on bills of \$5 and under \$10, 10 per cent.; on bills of \$10 and under \$15, 20 per cent.; \$15 and under \$20, 25 per cent.; \$20 to \$30, 30 per cent.; \$30 to \$75, 40 per cent.; \$75 to \$100, 50 per cent.; over \$100, 60 per cent.
Webster,	16 cents, .		\$10 per lamp per year,		By meter at 16 to 12 cents according to amount used.	10 cents, .	Discounts on incandescent lights of 1 cent per k. w. hour, if paid on or before the 10th of the month. Dis- counts on power bills according to quantity used. Wiring at cost; re- newals free.
Westborough,	20 cents, .		-		\$75 per light per year, .	-	Discounts on monthly bills from \$5 to \$10, 10 per cent.; from \$11 to \$15, 15 per cent.; from \$16 to \$20, 20 per cent.; of \$21 and over, 25 per cent. Wiring at cost; renewals free.
Weston,	20 cents, .		-		-	-	Minimum monthly charge of \$1. No free wiring. Renewals free. The first hundred dollars during a year of all bills is at the gross rate; on the second hundred dollars or frac- tion thereof a discount of 10 per cent.; on the third hundred dollars or fraction thereof, 15 per cent.; on all over \$300, 20 per cent. Mini- mum monthly charge of \$1.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Weymouth, . . .	15 cents, .	-	-	-	-	- ¹	Consumers pay for wiring; renewals at cost. Meter rent 10 per cent. on average cost of meter. Minimum charge of \$1, including meter rent. Discount 10 per cent. on all bills paid by 10th of month. Renewals free.
Williamstown, . . .	15 to 12 cents, according to amount used.	-	\$1.11 per month, . . .	-	-	5½ cents, .	
Winchendon, . . .	20 to 12 cents.	-	16 c. p. lamp burning 6 nights a week, \$1 per month; 8 c. p. lamp, 75 cents per month.	15 cents per k. w. hour by meter.	-	-	
Woodville, . . .	20 cents, .	-	Special rates, . . .	Burning until 6 P.M., 30 cents per lamp per night; until 10 P.M., 40 cents; until 12 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.	-	-	Wiring and renewals at nearly cost. Incandescent monthly bills for 40 k. w. hours or less at 20 cents; for 40 to 75 k. w. hours at 18 cents; for 75 to 100 k. w. hours at 16 cents; for 100 to 125 k. w. hours at 15 cents; over 125 k. w. at 12 cents. Minimum monthly charge of 50 cents. Minimum monthly charge of \$1. Renewals free only to stores that burn daily. Discounts: on monthly bills over \$10, 5 per cent.; over \$25, 10 per cent.; over \$35, 15 per cent.; over \$50, 20 per cent.; over \$75, 25 per cent.; over \$100, 30 per cent.; over \$150, 40 per cent.; over \$200, 50 per cent. Discount on power bills from 10 to 40 per cent., according to h. p. of motor and amount of bill. Minimum monthly charge of \$1.
Worcester, . . .	12 cents, .	-	-	-	-	8 cents, .	

1 2½ cents per h. p. hour.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 182 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action has previously been taken. Except as stated in pages 212–213, following, none of these have taken action during the year.

Pages 208–211 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1907. The pages following contain carefully prepared abstracts from the reports of town officers showing, in two sections, the history of this subject during the last calendar year. The first section (pages 212–213) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second (pages 214–241) contains data relative to the business in towns where plants already exist. Later, on pages 241–262, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1907, as corrected after correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1907, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1907.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.		Remarks.
Arlington, . . .	Dec.	29, 1894,	May	13, 1895,	Investigating committee report in 1895.
Ayer, . . .	Nov.	15, 1897,	April	4, 1898.	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Belmont, . . .	March	2, 1896,	-	-	Adverse committee report in 1897.
Beverly, . . .	-	-	-	-	-
Billerica, . . .	Aug.	6, 1901,	Oct.	15, 1901.	-
Boston, . . .	Jan.	5-9, 1905,	Feb.	8, 1906.	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Braintree, . . .	Aug.	25, 1891,	-	-	Proposition rejected by the voters at annual election in December, 1893.
Brookton, ¹ . . .	Dec.	30, 1892,	-	-	Adverse committee report accepted in 1891
Brookline, . . .	-	-	-	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1905.
Cambridge, ¹ . . .	Nov.	23, 1893,	-	-	Investigating committee appointed in 1897.
Canton, . . .	-	-	-	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Chitopee, ¹ . . .	Nov.	30, 1891,	-	-	Electric plant built and put in operation in January, 1900.
Concord, . . .	March	30, 1896,	-	-	Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Danvers, . . .	-	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
Dedham, . . .	-	-	-	-	Investigating committee appointed in 1892. No report.
East Bridgewater, . . .	-	-	-	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901.
Everett, . . .	March	1, 1892, ²	Jan.	26, 1892, ²	Proposition referred to a new committee in 1905.
Fall River, . . .	Dec.	4, 1899, ³	Aug.	1, 1904,	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906.
Framingham, . . .	-	-	-	-	Investigating committee, 1891.
Groveland, . . .	Oct.	22, 1906,	-	-	-

Haverhill, ¹	Dec. 8, 1892,	July 26, 1893,	Dec. 30, 1891.	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Hingham,	March 13, 1893,		—	
Holyoke, ¹	Dec. 15, 1896,	Jan. 5, 1897,	—	Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water Power Company's plant taken under decree of the court on Dec. 15, 1902.
Hopkinton,			—	Investigating committee chosen in 1906.
Hudson,	July 1, 1891,	Sept. 2, 1891,	—	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,			—	Electric plant of local company bought Oct. 15, 1894.
Ipswich,	June 28, 1894,	Oct. 6, 1894,	—	Electric light plant built in 1903.
Lawrence, ¹	May 27, 1901,	Sept. 23, 1901,	—	Investigating committees appointed in 1893, 1897 and 1898.
Leominster,	—	—	April 3, 1905,	—
Lexington,	—	—	April 12, 1905,	—
Lowell, ¹	—	—	Nov. 7, 1899,	—
Malden, ¹	—	—	—	—
Manchester,	July 28, 1902,	—	Oct. 13, 1902,	Investigating committee appointed in 1906. Subject referred to a committee in 1906. Proposition for investigating committee lost Oct. 15, 1891. Investigating committee appointed in 1893. Report made with no recommendations.
Mansfield,	July 17, 1901,	Oct. 16, 1901,	—	Electric light plant built in 1903-04.
Marblehead,	June 22, 1891,	June 16, 1892,	—	Electric plant constructed in 1894.
Medford, ¹	(April 15, 1893,) {	April 30, 1894,	—	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose,	June 13, 1905, }	March 21, 1892,	—	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac,	June 8, 1891,	Jan. 30, 1904,	—	Began to operate new electric plant in 1904.
Methuen, ¹	May 16, 1903,	—	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1896.
Middleborough,	March 25, 1893,	Oct. 28, 1893,	—	Combined gas and electric plant purchased of local company in 1893.
Millers Falls Water	—	—	—	Operating under special act passed in 1903.
Supply District,	—	—	—	Voted to pass over article in warrant, 1897.
Natick,	—	—	—	—

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.³ In common council only.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1907 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Needham, . . .	March	7, 1892,	May	31, 1892,
New Bedford, ¹ . .	-	-	-	-
Newburyport, . .	-	-	-	-
Newton, ¹ . . .	Dec.	4, 1893,	-	-
North Adams, . .	-	-	-	-
North Attleborough, .	June	30, 1891,	April	16, 1892,
Norwood, . . .	April	13, 1905,	April	9, 1906,
Peabody, . . .	June	18, 1891,	Aug.	20, 1891,
Plymouth, . . .	-	-	-	-
Quincy, . . .	Oct.	2, 1891,	March	7, 1892,
Reading, . . .	May	15, 1899,	Sept.	11, 1899,
Revere, . . .	-	-	-	-
Rockland, . . .	-	-	-	-
Rockport, . . .	-	-	June 21, 1898, { April 29, 1899, {	Investigating committee appointed in 1906. Investigating committee appointed in 1897. Investigating committee appointed in 1897.
Saugus, . . .	-	-	Oct. 6, 1891.	-
Sharon, . . .	-	-	Dec. 23, 1897.	-
Spencer, . . .	-	-	-	-
Somerville, ¹ . . .	-	-	-	-
Springfield, . . .	-	-	-	-
Stoneham, . . .	June	29, 1893,	-	-
Stoughton, . . .	April	12, 1892,	{ June 16, 1892, { { June 29, 1893, {	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906. Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.

Swampscott, Taunton, ¹	• •	Dec. 14, 1895,	Nov. 2, 1896,	— —	Subject referred to special committee in 1899. Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,932; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton, Wakefield,	• •	March 10, 1906, July 9, 1891,	May 14, 1906, Aug. 15, 1892,	— —	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole, Waltham, ¹	• •	Dec. 23, 1895,	—	Dec. 28, 1896,	Investigating committee appointed in 1901. Proposition tabled in city council, 1897.
Warren, Wellesley,	• •	March 7, 1892,	June 8, 1892,	—	Proposition tabled June 3, 1899. Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
Westborough, Westfield,	• •	March 8, 1897,	March 1, 1898,	July 7, 1906.	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston, West Springfield,	• •	—	—	—	Investigating committee appointed in 1901. Proposition to construct an electric light plant defeated Oct. 31, 1904.
Weymouth,	•	Sept. 10, 1895,	{ April 6, 1896, April 5, 1897, }	April 1, 1900, }	Proposition to lease and maintain such a plant lost on same date. Subject indefinitely postponed March 4, 1889.
Whitman,	•	Dec. 30, 1891,	—	July 13, 1892, June 27, 1896, March 12, 1900, }	Investigating committee appointed in 1906.
Winchester,	•	March 6, 1893,	June 22, 1893,	—	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Woburn, ¹	•	Dec. 31, 1892,	{ Nov. 14, 1893, Nov. 20, 1905, }	Oct. 12, 1906.	—

¹ The votes stated were passed by the city council.

Propositions considered.

In the town of *Ashburnham* on August 27, under an article in the warrant "to see if the town will vote to acquire an electric lighting system," the following vote was passed (yes, 52; no, 4): "That the town construct, purchase or lease and maintain within its limits a plant for the distribution of electricity for furnishing light for municipal use, or light, heat or power for the use of its inhabitants." On October 29, under a like article in the warrant, the same vote was adopted (yes, 53; no, 1). At this meeting the following votes were also passed:—

To authorize the selectmen to purchase, for the sum of \$5,000, all poles, cross arms, brackets, street lights, fixtures, wires, transformers, meters and appliances connected with the distributive system formerly owned by the Greene Electric Light and Power Company, in accordance with an option signed by Andrew Whitney and Henry Allison, and dated Sept. 20, 1907.

To authorize the selectmen to reconstruct and extend the lighting system; also, to purchase all materials and supplies needed in the work; to purchase, lease or build a building for switch board and for storing supplies; and also to operate and maintain said system when established.

To authorize the selectmen to purchase or to lease for a term of years the right to maintain poles, lines, etc., on private land.

To authorize the selectmen to enter into a contract for a term of years with the Gardner Electric Light Company to supply electric current to the town of Ashburnham, on terms to be approved by the selectmen.

To appropriate the sum of \$10,000 for the purpose of purchasing, reconstructing or enlarging within its limits a plant for the distribution of electricity for furnishing light for municipal use, or light, heat or power for the use of the inhabitants of this town.

To authorize the town treasurer to borrow, subject to the approval of the selectmen, the sum of \$10,000, and to issue the notes of the town therefor in such denominations and for such time as in the judgment of the selectmen shall be for the best interest of the town, said sum being for the purchase, reconstruction, extension or enlargement of a plant for the distribution of electricity within the town.

That the whole matter of rates for electricity be referred to the selectmen, with full power.

On November 1 the town took possession of the plant formerly of the Greene Electric Light, Power and Manufacturing Company, paying to the bondholders therefor the sum of \$5,000. At the close of the year the plant had not been put in operation; \$8,500 had been borrowed up to Jan. 1, 1908.

The town of *Pepperell* owns poles, wires and fixtures for a town street lighting system. The Nashua River Paper Company furnishes the light. At a special town meeting on June 19, 1906, a committee was appointed "to obtain information to be presented to the next annual town meeting upon which the town can act intelligently in regard to installing a municipal lighting plant." On March 25, 1907, at the annual town meeting, this committee presented its report, containing estimates for the construction of a generating plant of different types, exclusive of land and buildings, ranging from \$27,900 to \$34,400. Upon this report it was voted "to accept the report of the committee as a report of progress."

The town of *Sharon* at the annual meeting in March appointed a committee "to investigate municipal lighting, and ascertain if same be feasible for Sharon, and report at a future meeting."

In the town of *Whitman*, at the annual meeting in March, the committee appointed in 1906 made a report which was accepted and placed on file. Under an article in the warrant for the meeting, "to see if the town will buy and establish a plant to supply the town with electricity," the vote was: yes, 40; no, 74. At a special meeting on July 8, under an article in the warrant "to bring in their ballots yes or no on the following question, viz.: Is it expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of the Legislature of the State of Massachusetts for the year 1891, to purchase, construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such inhabitants as may require and pay for the same provided in said chapter," it was voted: yes, 29; no, 42.

In the town of *Wrentham* at a special meeting on June 6, under an article "to see if the town will vote, in accordance with the provisions of chapter 24 of the Revised Laws and acts and amendments thereto, to construct a plant for the manufacture or distribution of electricity for furnishing light for municipal use or for the use of its inhabitants," the vote was: yes, 182; no, 5.

Plants in Operation.

Belmont. — The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1907, were as follows: —

For purchase of current,	\$10,300 00
For general care and management of plant,	4,200 00
For depreciation fund (3 per cent. on \$36,666.67),	1,000 00
For interest on bonds,	560 00
For sinking funds,	280 00
	<hr/>
Total,	\$16,440 00
Income from private consumers,	10,000 00
	<hr/>
	\$6,440 00
For new construction,	3,000 00
	<hr/>
	\$9,440 00

Appropriations made by the town at the annual meeting on March 11 for account of the electric light department were as follows: —

For maintenance,	\$4,500 00
For depreciation,	1,100 00
For sinking fund,	280 00
For interest,	560 00
	<hr/>
	\$6,440 00
For new construction,	3,000 00
	<hr/>
	\$9,440 00

The actual operations of the plant for the year 1907, as stated by the manager, and the fixed charges, were as follows: —

For operating and purchase of current,	\$16,947 54
For sinking fund requirements,	280 00
For interest payments,	560 00
For depreciation charges,	1,100 34
	<hr/>
	\$18,887 88
Income: —	
From private consumers,	\$9,277 84
From town buildings,	450 35
From other sources,	488 06
	<hr/>
	10,216 25
	<hr/>
	\$8,671 63
Appropriations,	6,440 00
	<hr/>
Expended in excess of appropriation,	\$2,231 63

Braintree. — The estimates submitted by the manager for the year beginning Jan. 1, 1907, were as follows: —

For operating expenses,	\$20,000 00
For interest,	1,267 00
For depreciation (3 per cent. on \$131,816),	3,954 48
For note payments,	5,900 00
For sinking fund,	430 00
Total,	<u>\$31,551 48</u>
Estimated income from private consumers,	20,000 00
Balance,	<u>\$11,551 48</u>
For new construction,	2,000 00
	<u>\$13,551 48</u>

Appropriations were made as follows:—

For depreciation (3 per cent. on \$131,816),	\$3,954 48
For interest charges,	1,267 00
For note payments,	5,900 00
For sinking fund requirements,	430 00
Total,	<u>\$11,551 48</u>

The following from the statement of the manager exhibits the operations of the year 1907, with the fixed charges:—

Operating expenses and maintenance,	\$16,397 14
Interest payments,	1,367 00
Sinking fund requirements,	430 00
Depreciation fund,	3,954 48
Note payments,	5,900 00
	<u>\$28,048 62</u>
Income from private consumers,	\$16,233 97
Income from wiring or jobbing,	909 18
	<u>17,143 15</u>
	<u>\$10,905 47</u>

On April 1 it was voted “that the selectmen and the manager of the electric light department be instructed to cease inside wiring, except that now in progress, and to engage in no further inside wiring by contract or otherwise except to make necessary repairs.”

Chicopee.—The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1906, were as follows:—

For operating expenses,	\$28,192 50
For jobbing,	3,000 00
For depreciation (3.01 per cent. on \$162,672),	4,900 00
For interest,	2,882 50
For bond payments,	4,000 00
Total,	<u>\$42,975 00</u>
Income from private consumers,	23,150 00
Balance,	<u>\$19,825 00</u>
For construction,	300 00
Total,	<u>\$20,125 00</u>

On March 18 the following appropriations were made by the city council on account of the electric light department: —

For operating expenses,	\$28,190 00
For jobbing account,	3,000 00
For interest,	2,885 00
For depreciation,	4,900 00
For bond payments,	4,000 00
Total,	\$42,975 00
For new construction,	19,300 00
	<hr/>
	\$62,275 00

The operations for the year, as stated by the manager, with fixed charges, were as follows: —

For operating expenses,	\$29,425 80
For interest requirements,	2,882 50
For bond payments,	4,000 00
For depreciation charges,	4,900 00
Jobbing expenses,	1,861 46
	<hr/>
	\$43,069 76
Income from private consumers,	\$22,307 45
Income from municipal buildings,	2,272 33
Jobbing receipts,	1,771 73
	<hr/>
	\$26,351 51
	<hr/>
	\$16,718 25

Pursuant to the provisions of “an act to provide for the appointment of an electric light board in the city of Chicopee,” approved May 9, 1907, a board of three members was appointed and confirmed by the aldermen on June 11. The following orders, offered on May 6, were unanimously adopted on June 19: —

Ordered, That the sum of \$19,000 be appropriated for labor and materials which may be required in making the extensions, reconstruction, enlargement or additions to the electric light plant recommended in the report of the committee on electric lines, and accepted by this board on _____, 1907, and the amount herein appropriated shall not be used for any other purpose.

Ordered, That the city treasurer be and hereby is authorized to borrow the sum of \$19,000 for extensions, reconstruction, enlargement or additions to the municipal electric light plant; and the city treasurer is

authorized and directed to issue the coupon bonds of the city in the sum of \$19,000 for the purpose of providing therefor. The said bonds shall be issued pursuant to the authority of chapter 34 of the Revised Laws and of amendments thereto; shall be dated Nov. 1, 1907; shall be of the denomination of \$500 each; shall be designated on the face thereof Chicopee Municipal Electric Light Reconstruction Bonds, and shall be numbered No. 1 to No. inclusive; shall be payable to the bearer thereof in gold coin of the United States of the present standard of weight and fineness as follows, to wit: two bonds on the first day of November, A.D., 1908, and two bonds on the first day of November in each succeeding year thereafter to and including the year 1926; and the amount required for each of said payments shall, without further vote, be assessed by the assessors of the city in each year until said debt shall be extinguished. Said bonds shall bear interest at the rate of 4 per centum per annum, payable semiannually in like gold coin, upon presentation and surrender of the proper coupons therefor attached thereto, on the first days of May and November of the years specified therein.

In the city council on July 8 the following was adopted: —

Ordered, That the order authorizing the city treasurer to issue bonds to the amount of \$19,000 be and hereby is repealed,

and the following order was offered: —

Ordered, That the city treasurer is hereby authorized to borrow in the name of the city the sum of \$19,000, for the purpose of providing funds for the reconstruction, enlargement and additions in the electric light department, and to issue therefor nineteen promissory notes of the city for the sum of \$1,000 each; one note to be payable Nov. 1, 1908, and one note to be payable on the first day of November in each year thereafter until the whole sum is paid, each note to be executed in accordance with the provisions of section 2, chapter 5 of the Revised Ordinances, and to draw interest, payable semiannually, at a rate not to exceed 5 per cent. annually, and to be called Electric Light Reconstruction Notes, Issue of 1907. This loan is not in addition to the loan previously ordered, but in place thereof.

This order was unanimously adopted at a meeting of the city council on August 5, and was approved by the mayor.

Concord. — The actual operations of the plant for the fiscal year to Feb. 1, 1907, as stated by the manager, and the fixed charges, were as follows: —

For operating expenses,	\$19,057 49
For interest payments,	3,770 00
For depreciation (3 per cent.),	3,330 00
For sinking fund requirements,	1,980 00
Total,	<u>\$28,137 49</u>

Income:—

From private consumers,	\$18,196 59
From town buildings,	432 56
From fire alarm,	112 00
From sewer pumping,	1,122 06
From pole rentals,	579 65
	<u>20,442 86</u>
Balance,	<u>\$7,694 63</u>

The estimates submitted by the manager for the year beginning Feb. 1, 1907, were as follows:—

For operating expenses,	\$18,840 00
For interest charges,	3,945 00
For depreciation (3 per cent. on \$114,616),	3,435 50
For sinking fund,	2,080 00
	<u>\$28,300 50</u>
Estimated income,	19,712 00
Balance,	<u>\$8,598 50</u>

At the annual meeting held April 1 it was voted: "That the sum of \$5,000 and receipts from the electric light plant be appropriated for the purpose of operating and maintaining the plant, for the payment of interest upon the municipal light loans, and for the distribution of 2 per cent. to the sinking fund of said loans, said sum to be taken from the town debt and interest account." At a meeting of the municipal light board on February 11 the following vote was taken: "That on and after April 1, 1907, the rates for current shall be as follows: current for lighting 10 cents per kilowatt hour; current for power from midnight to sunset, 6 cents per kilowatt hour; current for cooking purposes only, 4 cents per kilowatt hour. A minimum charge of 75 cents per month will be made for light; a minimum charge of \$1.50 per horse-power per month will be made for power (motors smaller than one horse-power to be considered as one horse-power); a minimum charge of \$2 per month from April 1 to September 30 and \$1 per month from October 1 to March 31 will be made for cooking purposes whenever the monthly bill as shown by meter is less than the amounts

named above. An additional charge of 10 per cent. will be made on bills not paid on or before the fifteenth day of the month in which the bills are rendered."

Danvers.—The estimates submitted by the management, as required by law, for expenditures and income for the year 1907 were as follows:—

For operating expenses,	\$18,000 00
For interest,	2,196 00
For depreciation (5 per cent. on \$50,000),	2,500 00
For sinking fund,	3,000 00
Total,	<u>\$25,696 00</u>
Income from private consumers,	17,000 00
Balance,	<u>\$8,696 00</u>
For new construction,	6,500 00
	<u>\$15,196 00</u>

In addition to the receipts from light and power the following appropriations were made on March 25:—

For maintenance and operation,	\$8,096 20
For note payment,	5,500 00
Total,	<u>\$13,596 20</u>
For new construction,	4,685 00
	<u>\$18,281 20</u>

The statement of the operations for the year as submitted by the management, with the fixed charges, were as follows:—

For operation and maintenance,	\$18,977 91
For interest payments,	2,387 25
For depreciation fund,	2,500 00
For sinking fund requirements,	3,000 00
	<u>\$26,865 16</u>
Income:—	
From private consumers,	\$19,630 46
From municipal buildings,	412 62
From jobbing,	252 66
	<u>20,295 74</u>
	<u>\$6,569 42</u>

The following recommendations of the finance committee were adopted: that from the above appropriation of \$8,096.20 for maintenance and the receipts there be paid the over draft for \$802.94 of 1906, for sinking fund \$3,000, for interest \$2,386, and for depreciation \$2,500; that out of the construction ap-

appropriation, \$3,000 be for new dynamos and switch board, \$1,000 for double-wiring arc lines; that there be taken from depreciation fund \$2,500 for extensions, meters and transformers; that the unexpended balance for construction for 1906 appropriation, \$214.24, be used; that the town treasurer be authorized "to issue notes or bonds to the amount of \$9,000 on account of renewal of a note for \$5,500 and for the above appropriations for construction, said notes to be dated April 1, 1907, payable at a period not exceeding fifteen years from the date thereof, at a rate of interest not exceeding 5 per cent. per annum and payable semiannually, with the right to redeem after eight years; and that the town treasurer be also authorized to issue a note for \$500, dated April 1, 1907, at a rate of interest not exceeding 5 per cent. per annum, payable semiannually, said note to be payable in eight years, with a right to redeem after two years;" also that the town treasurer be authorized "to sell or pledge said notes or bonds to provide means for the payment of the above appropriation for construction, the premiums received, if any, to be appropriated and credited to the electric line sinking fund." Of the above-named sum for construction, \$685 was for the establishment of new arc street lights. At an adjourned session of the annual town meeting on March 18 the following recommendation of the finance committee was adopted: "That a special committee of five citizens of Danvers be appointed, to report in print in January, 1908, a full and detailed balance sheet of all appropriations, expenditures, assessments, charges, receipts, debts, assets and other financial history of our electric plant from its inception to Dec. 31, 1907, and to give the town all information they may obtain in relation to the plant, as to its efficiency and value, and as to its needs in way of change or improvement, including a valuation of the plant on Dec. 31, 1907. Said committee to be also authorized and instructed to consider and report upon the desirability of combination in one central station of our water pumping and electric plant, or of the combination of one or both of them with the water pumping and electric plants, or either of them, of any neighboring town. Said committee to be appointed, two members by the moder-

ator, one by the town meeting on nomination from the floor, one by and outside of the board of electric commissioners of Danvers, and one by and outside of the board of water commissioners of Danvers. The said committee shall be authorized to incur any expense necessary on the endorsement of the board of selectmen."

Groveland. — On February 15 the Haverhill Electric Company, pursuant to the provisions of section 11 of chapter 34 of the Revised Laws, as amended by chapter 410 of the Acts of 1905, filed with the town clerk a duly executed conveyance of the company's plant which it desired to sell to the town of Groveland, together with a detailed schedule of the plant included in the conveyance. The price which the company was willing to accept in payment for the same was stated at \$9,485.90. At a special meeting of the town on March 11 it was voted: "That the selectmen notify the Haverhill Electric Company of the town's dissatisfaction at the terms submitted by them in their deed of conveyance, and that the selectmen be authorized, in behalf of the town, to offer the sum of \$6,500 for their equipment in the town of Groveland as inventoried in their deed of conveyance."

On May 16 a municipal light board of three members was elected, and it was voted: "That the light board serve without pay from the town except when they suffer in loss of time and money, and in no case shall the pay amount to more than \$50 per man per year." Under an article in the warrant for this meeting "to see what action the town will take to raise the necessary funds for the construction of the electric generating and distributing plant," it was voted: "That the treasurer, with the approval of the selectmen, be and is hereby authorized and empowered to hire the sum of \$20,000 for the purpose of purchasing, constructing and equipping a plant for the manufacture and distribution of electricity, under the provisions of chapter 34 of the Revised Laws, and acts and amendments thereof, for furnishing light for municipal use, and light, heat and power for the use of the inhabitants of the town; and to execute and issue in the name and behalf of the town its notes in the total sum of \$20,000, twenty of said notes to be of the

denomination of \$500 and to be payable one each succeeding year, beginning with the year 1908; ten of said notes to be of the denomination of \$1,000 each, the first of said \$1,000 notes to be payable in the year 1928 and the remaining \$1,000 notes to be payable one each succeeding year thereafter. All of said notes to bear interest at a rate not to exceed $4\frac{1}{2}$ per cent. per annum, and to be designated as the Groveland Electric Light Notes."

On September 13 it was voted: "That the town authorize and empower its attorneys, Winn and Mitchell, to make a full settlement for the sum of \$7,000 of the suit of the Haverhill Electric Company against the town." The municipal light board was authorized "to make a contract with the Haverhill Electric Company for the purchase of electric current in substantial accordance with the terms of their proposition of August, 1907." Negotiations have been in progress, but no contract had been executed up to the close of the year.

Of the loan for \$20,000 authorized by the town, \$12,000 was sold on October 2 at par and 88 cents accrued interest, and \$3,000 was sold December 14 for par and 39 cents premium. Pursuant to the vote of September 13, \$7,000 was paid the Haverhill Electric Company for plant on October 17. The town's fiscal year closes on February 6.

Hingham. — The estimates submitted for the fiscal year 1907, in compliance with the statute, were as follows: —

For operation and maintenance,	\$14,800 00
For depreciation (4.48 per cent. on \$37,937.14),	1,700 00
For interest payments,	650 00
Total,	<u>\$17,150 00</u>
Income from private consumers,	10,500 00
Balance,	<u>\$6,650 00</u>

Appropriations made by the town, in addition to the income from plant, were as follows: —

For maintenance and operating expenses,	\$4,688 11
For depreciation charges,	1,700 00
For interest,	650 00
Total,	<u>\$7,038 11</u>
For new construction,	968 00
	<u>\$8,006 11</u>

Of the foregoing amounts, \$1,077.11 was the unexpended balance from the appropriation made for the year 1906. The actual operations of the plant for the year, as stated by the manager, and the fixed charges, were as follows:—

For operating expenses and maintenance,	\$14,987 53
For depreciation fund,	1,700 00
For interest payments,	650 00
For jobbing expenses,	4,692 07
	<hr/>
	\$22,029 60
Income:—	
From private consumers,	\$12,842 20
From jobbing,	6,014 36
From pole rentals,	36 50
	<hr/>
	18,893 06
	<hr/>
	\$3,136 54

Holyoke.—The estimates submitted at the beginning of the fiscal year, December 1, pursuant to the statute, were as follows:—

For operating expenses,	\$208,433 82
For depreciation charges (3 per cent. on \$935,389.33),	28,061 68
For interest,	26,904 50
For bond payments,	36,600 00
	<hr/>
	\$300,000 00
Income from private consumers,	250,000 00
	<hr/>
Balance,	\$50,000 00

Appropriations were made as follows:—

For operating expenses (lighting streets and public buildings),	\$59,018 14
For depreciation fund,	28,061 68
For interest,	26,904 50
For bond payments,	36,600 00
	<hr/>
Total,	\$150,584 32
For new construction,	43,000 00
	<hr/>
	\$193,584 32

Operations for the year, as taken from the statement by the manager, with the fixed charges, were as follows:—

For operating expenses and maintenance,	\$203,520 75
For interest payments,	27,116 74
For depreciation fund,	28,061 68
For bond payment,	36,600 00
	<hr/>
Total,	\$295,299 17
Income from private consumers,	274,965 76
	<hr/>
Balance,	\$20,333 41

On February 19 the city council adopted the following order, which was later approved by the mayor:—

Ordered, That the treasurer of the city of Holyoke be and he is hereby authorized and directed to issue the registered bonds of the city of Holyoke in the aggregate principal sum of \$35,000, in denominations of \$500 each, or any multiple thereof, bearing date the first day of April, 1907, payable to the registered holder in gold coin of the United States of the present standard of weight and fineness; \$2,500 thereof on the first day of April in each of the years 1908 to 1921, inclusive, at the office of the city treasurer, bearing interest at a rate not exceeding 4 per centum per annum, payable at the said office in like gold coin semiannually on the first days of October and April in each year. The said bonds shall be denominated Holyoke Gas and Electric Light Bonds, signed by the treasurer and countersigned by the mayor of the city, and shall have the seal of the city attached; and shall be in such form, containing such recitals or certificate as to the due issue and validity thereof, as the treasurer shall determine, and the execution thereof by the treasurer shall be deemed a sufficient determination of such form. The said bonds shall be sold by the treasurer and the proceeds of the sale thereof shall be used for the purchase and laying of pipes and mains, the purchase and installation of a water gas apparatus, and of a turbo-generator.

These bonds were sold at different intervals from July 27 to October 24 at par and accrued interest, amounting to \$247.59.

On December 17 the city council adopted the following, which was later approved by the mayor:—

Ordered, That the treasurer of the city of Holyoke be and he is hereby authorized and directed to issue the registered bonds of the city of Holyoke in the aggregate principal sum of \$160,000, in denominations of \$500 each, or any multiple thereof, bearing date the first day of April, 1908, payable to the registered holder in gold coin of the United States of the present standard of weight and fineness; \$2,000 thereof on the first day of April in each of the years 1909 to 1913, inclusive; \$4,000 thereof on the first day of April in each of the years 1914 to 1918, inclusive; \$5,000 thereof on the first day of April in each of the years 1919 to 1923, inclusive; \$6,000 thereof on the first day of April in each of the years 1924 to 1928, inclusive; \$7,000 thereof on the first day of April in each of the years 1929 to 1933, inclusive; \$8,000 thereof on the first day of April in each of the years 1934 to 1938, inclusive; at the office of the city treasurer, bearing interest at a rate not exceeding 4½ per centum per annum, payable at the said office in like gold semi-

annually on the first days of October and April. The said bonds shall be denominated Holyoke Gas and Electric Light Bonds, signed by the treasurer and countersigned by the mayor of the city, and shall have the seal of the city attached; and shall be in such form, containing such recitals or certificate as to the due issue and validity thereof, as the treasurer shall determine, and the execution thereof by the treasurer shall be deemed a sufficient determination of such form. The said bonds shall be sold by the treasurer and the proceeds of the sale thereof shall be used for reconstructing and enlarging the gas and electric light plant of the city.

These bonds have not yet been issued.

Hudson. — The estimates submitted at the beginning of the year, in compliance with the statute, were as follows: —

For operating and maintenance,	\$16,818 68
For interest payments,	1,703 92
For depreciation (3 per cent. on \$82,580),	2,477 40
For note payment,	2,500 00
<hr/>	
Total,	\$23,500 00
Income from private consumers,	15,000 00
<hr/>	
Balance,	\$8,500 00

For the purpose of meeting the foregoing expenditures the town appropriated for maintenance \$8,679. It also appropriated for new construction \$1,455.

The operations of the year, as stated by the manager, and the fixed charges, were as follows: —

For operating expenses,	\$19,261 97
For jobbing account,	1,320 11
For depreciation charges,	2,477 40
For note payments,	2,500 00
For interest payments,	1,703 92
<hr/>	
Total,	\$27,263 40
Income: —	
From sales to private consumers,	\$15,426 17
Receipts from jobbing,	1,882 93
Other receipts,	2,150 86
<hr/>	
	19,459 96
<hr/>	
	\$7,803 44

Hull. — The estimates submitted under the statute by the manager at the beginning of the year were as follows: —

For operating expenses,	\$18,500 00
For jobbing,	500 00
For interest payments,	4,352 58
For note payments,	1,000 00
For sinking funds,	3,770 00
For depreciation (3 per cent. on \$159,607.63),	4,788 22
	<hr/>
	\$32,910 80
Income from sales to private consumers,	20,140 80
	<hr/>
Balance,	\$12,770 00

Appropriations at the annual meeting of March 4 were made as follows:—

For maintenance,	\$3,211 78
For depreciation charges,	4,788 22
For note payment,	1,000 00
For sinking fund requirements,	3,670 00
	<hr/>
Total,	\$12,670 00

The actual operations for the year, as given by the manager, and the fixed charges, were as follows:—

For operating expenses,	\$23,041 41
For interest payments,	4,343 01
For note payments,	1,000 00
For sinking fund requirements,	3,670 00
For depreciation charges,	4,788 22
For jobbing,	1,645 45
	<hr/>
Total,	\$38,488 09
Income:—	
From sales to private consumers,	\$21,515 59
From jobbing,	1,734 92
	<hr/>
	23,250 51
	<hr/>
	\$15,237 58

Ipswich.—The estimates submitted by the manager under the statute, prior to the beginning of the year 1906, were as follows:—

For operation and maintenance,	\$10,500 00
For interest payment,	1,620 00
For note payments,	500 00
For depreciation (3 per cent. on \$43,333.33),	1,300 00
	<hr/>
Total,	\$13,920 00
Income from sales to private consumers,	8,000 00
	<hr/>
Balance,	\$5,920 00

Appropriations were made as follows:—

For operating expenses,	\$1,500 00
For interest payments,	1,620 00
For depreciation,	1,300 00
For note payments,	500 00
	<hr/>
	\$4,920 00

At an adjournment of the annual town meeting it was voted: "That, in addition to the sum of \$1,500 appropriated to be raised and assessed upon the ratable polls and estates in town, the electric light commissioners be authorized to use the unexpended balance, amounting to \$2,660.64, remaining in the treasury at the close of the year."

The actual operations, as reported by the manager, and the fixed charges for the year, were as follows:—

For expenses and maintenance,	\$10,585 70
For interest payments,	1,660 00
For depreciation charges,	1,300 00
For note payments,	500 00
	<hr/>
Total,	\$14,045 70
Income:—	
From sales to private consumers,	\$7,462 43
From jobbing,	1,341 39
From other items,	151 40
	<hr/>
	8,955 22
Balance,	<hr/>
	\$5,090 48

Mansfield.—The estimates submitted by the manager for the town's fiscal year, beginning January 1, were as follows:—

For operation and maintenance,	\$12,000 00
For interest payments,	3,200 00
For depreciation (3 per cent. on \$69,142),	2,074 26
For sinking fund requirements,	1,000 00
	<hr/>
	\$18,274 26
Income from sales to private consumers,	12,000 00
	<hr/>
Balance,	\$6,274 26

The appropriations were made as follows:—

For operation and maintenance,	\$1,926 00
For interest payments,	3,200 00
For depreciation,	2,074 00
For sinking fund requirements,	1,000 00
	<hr/>
	\$8,200 00

The statement of the operations of the year, as submitted by the manager, with the fixed charges, was as follows: —

For operating expenses,	\$14,076 18
For interest payments,	3,176 66
For sinking fund requirements,	1,000 00
For depreciation charges,	2,074 00
For jobbing,	204 29
Total,	<u>\$20,531 13</u>
Income: —	
From private consumers,	\$12,760 42
From jobbing,	215 62
From municipal buildings,	440 88
	<u>13,416 92</u>
	<u>\$7,114 21</u>

Marblehead. — The operating expenses and fixed charges for the year ending March 1, 1907, as submitted to the Board, were as follows: —

For operating expenses,	\$19,500 00
For interest payments,	2,000 00
For depreciation charges,	4,375 00
For sinking fund requirements,	1,000 00
Total,	<u>\$26,875 00</u>
Income: —	
From private consumers,	\$17,157 04
From meter rentals,	665 00
From pole rentals,	162 55
From other items,	180 36
	<u>18,164 95</u>
Balance,	<u>\$8,710 05</u>

The appropriations made in accordance with the estimates submitted to the town for the year beginning March 1, 1907, were as follows: —

For operating expenses,	\$21,500 00
For interest charges,	2,000 00
For depreciation charges,	3,300 00
For sinking fund requirements,	1,000 00
	<u>\$27,800 00</u>
For new construction,	6,000 00
	<u>\$33,800 00</u>

Merrimac. — The statement of the operations, as submitted by the manager, and the fixed charges for the fiscal year ending Feb. 1, 1907, were as follows: —

For operating expenses,	\$4,041 20
For interest payments,	410 00
For depreciation charges,	600 00
For bond payments,	500 00
	<hr/>
	\$5,551 20
Income:—	
From sales to private consumers,	\$3,289 12
From other items,	33 06
	<hr/>
	3,322 18
Balance,	<hr/>
	\$2,229 02

The estimates submitted by the manager for the fiscal year, beginning February 1, were as follows:—

For operating expenses and maintenance,	\$3,662 00
For interest payments,	390 00
For depreciation (3 per cent. on \$15,428),	462 87
For bond payments,	500 00
For operating expenses of 1906,	280 54
	<hr/>
	\$5,295 41
Income from sales to private consumers,	3,500 00
	<hr/>
	\$1,795 41
For new construction,	652 00
	<hr/>
	\$2,447 41

The appropriations made by the town, in addition to the income from private consumers, were as follows:—

For operating expenses and maintenance,	\$442 54
For interest payments,	390 00
For depreciation charges,	462 87
For bond payments,	500 00
For new construction,	652 00
	<hr/>
Total,	\$2,447 41

Middleborough.—The estimates submitted by the manager at the beginning of the fiscal year, Jan. 1, 1907, were as follows:—

For operating expenses,	\$14,600 00
For interest payments,	3,061 79
For depreciation charges,	4,926 22
For note payments,	750 00
For bond payment,	2,000 00
	<hr/>
Total,	\$25,338 01
Income from sales to private consumers,	14,200 00
	<hr/>
Balance,	\$11,138 01

Pursuant to these estimates the appropriations were made as follows:—

For operating expenses,	\$400 00
For interest payments,	3,061 79
For depreciation,	4,926 22
For note payments,	750 00
For bond payments,	2,000 00
Total,	<u>\$11,138 01</u>

The statement of operations, as submitted by the manager, and the fixed charges, were as follows:—

For operating expenses,	\$12,532 98
For interest payments,	3,354 54
For depreciation charges,	4,926 22
For note payments,	750 00
For bond payments,	2,000 00
Total,	<u>\$23,946 21</u>
Income:—	
From private consumers,	\$15,403 61
From municipal buildings,	680 78
	<u>16,084 39</u>
Balance,	<u>\$7,861 82</u>

Upon request to this Board by the committee on appropriations of the town of Middleborough, through its chairman and secretary, in behalf of said town, for the approval of an appropriation of the sum of \$1,409.27 for the depreciation fund for account of the municipal gas and electric light plant, the said sum being a smaller amount than 3 per cent. of the cost of the plant, exclusive of land and water power, this Board on February 27 adopted the following:—

Voted, That the Board hereby approves of the sum of \$1,409.27 as the amount to be included by the town of Middleborough in its appropriations for the current fiscal year and in the tax levy, for depreciation fund on account of the municipal gas and electric light plant, upon the express understanding and condition that the said town shall also include in its appropriations for the current fiscal year and in the tax levy a further sum of not less than \$3,516.95 for said depreciation fund, the said last-named amount being that which should have been included in the appropriations for the year 1906 but was omitted therefrom.

Millers Falls Water Supply District.—The operations for the fiscal year ending April 23, as stated by the district treasurer, with the fixed charges and amount appropriated for depreciation, were as follows:—

For maintenance and operation,	\$3,303 84
For interest payments,	400 00
For sinking fund requirements,	400 00
For depreciation,	677 92
Total,	\$4,781 76

Receipts:—

From sale of electric light,	\$1,891 80	
From other sources,	44 10	
		1,935 90
Balance,		\$2,845 86

The sum of \$166.30 was expended for new construction.

The estimates submitted by the manager for the fiscal year beginning April 24 were as follows:—

For operating expenses,	\$1,000 00
For interest,	600 00
For depreciation,	677 92
For sinking fund requirements,	400 00
Total,	\$2,677 92

And the appropriations were made in accordance with these estimates.

At the annual meeting it was voted that a committee of six be appointed to act on the proposition of the Franklin Electric Light Company to sell current to the district, or “investigate any other means of procuring electricity which they shall consider economical for the district to adopt.” It was voted that the minimum charge for electricity be 35 cents per month. A motion that all bills for water and electric light unpaid on March 1, 1907, be collected according to law after thirty days’ notification, was adopted after being so amended that “the water commissioners use their discretion in collecting some of the bills.” It was voted that the water commissioners be instructed to shut off the supply of electricity from any person whose bill for electric light remains unpaid the first week in May and November of each year; “providing that if such person can show good reason for not being able to pay at the above time the commissioners may extend the time as they think best.”

Needham.—At a meeting on March 18 it was voted to appropriate the sum of \$5,200 to maintain the street lighting system. At a special meeting on April 1 it was voted: “That a committee of five citizens be appointed by the moderator to

thoroughly investigate the advisability of the town installing its own electric light plant, and procure such estimates, etc., necessary to make recommendations to the town at its January town meeting; and that the sum of \$250 be appropriated by the town for the purpose." It was further voted that this committee be authorized "to take into consideration the entire subject of lighting the town in all its bearings, including heat and power." It was voted to expend \$100 to install the street lighting system on Oak Street, \$200 for a like purpose on Bradford Street and \$300 for a similar purpose on South Street.

North Attleborough. — The statement of the operations for the fiscal year ending January 31, as submitted by the manager, and the fixed charges, were as follows: —

For operations and maintenance,	\$12,433 62
For interest payments,	3,133 42
For depreciation,	2,688 00
For sinking fund requirements,	1,000 00
For note payments,	695 00
	<hr/>
	\$19,950 04
Income: —	
From private consumers,	\$16,483 32
From lighting public buildings,	450 92
From other sources,	132 29
	<hr/>
	17,066 53
	<hr/>
	\$2,883 51

The following estimates were submitted by the manager for the fiscal year beginning February 1: —

For operations and maintenance,	\$16,150 00
For interest,	3,861 25
For depreciation charges (3 per cent. on \$116,707),	3,501 21
For sinking fund,	1,000 00
For note payments,	4,695 00
	<hr/>
Total,	\$29,207 46
Income from private consumers,	18,000 00
	<hr/>
Balance,	\$11,207 46

In addition to \$5,366.15, unexpended balance of previous appropriations, the following appropriation was made: operating expenses, interest, depreciation, sinking fund and note payments, \$6,000. It was also voted to expend \$5,480 for extensions, reconstruction, enlargement and additions to the plant, of which \$3,480 was to be taken from the depreciation fund and \$2,000 borrowed on notes of the town, to be due and payable in 1914.

Norwood.—At the annual meeting March 4 and April 1 it was voted: “That the town raise and appropriate the sum of \$25,000 for the construction of a plant for the distribution of electricity for furnishing light for municipal use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants; said money to be in addition to the amount already voted for said purpose. And that for said purpose the town treasurer be authorized, with the approval of the selectmen, to borrow the sum of \$25,000 on notes of the town payable as follows: \$2,500 in 1918; 2,500 in 1919; \$2,500 in 1920; \$2,500 in 1921; \$2,500 in 1922; \$2,500 in 1923; \$2,500 in 1924; \$2,500 in 1925; \$2,500 in 1926; \$2,500 in 1927, with interest payable semiannually at a rate of interest not exceeding 4½ per cent.” These notes, dated June 1, 1907, were sold on September 14 for \$25,428.88, of which \$107 was premium and \$321.88 accrued interest (4½ per cent. per annum). It was also voted: “That the selectmen be authorized to purchase a lot of land for use of the distributing station for the electric light department; said land to be purchased on recommendation of the municipal light board; and that the money for the same be taken from the amount already appropriated for the construction of the electric department.” It was further voted: “That the sum of \$1,000 be appropriated from the unexpended balance in the town treasury for interest on electric bonds.” At a special meeting on November 19 it was voted: “That the sum of \$6,000 be appropriated and borrowed for extensions to the municipal light department; said extensions to include the installation of street lights (on certain streets named); and that the town issue three notes of \$2,000 each, payable one in 1908, one in 1909 and one in 1910.” These notes were dated Dec. 16, 1907, and immediately sold at par. Unexpended balances of certain appropriations were transferred to the account for maintenance of the municipal light department, as follows:—

For salaries of the electric light commissioners,	. . .	\$900 00
For interest on electric light bonds, . . .	. . .	500 00
For street lighting, . . . . .	. . .	1,718 22
<hr/>		
Total, . . . . .	. . .	\$3,118 22

It was also voted to appropriate and borrow the additional sum of \$1,062.50 for maintenance of the municipal light department, the same to be raised by taxation in 1908. The notes authorized April 9, 1906, were issued under date of June 1, 1906, and sold on various dates in that year for \$25,343.26, of which \$190.76 was premium and \$152.50 accrued interest.

The town began to operate the street lights on August 15 and the commercial lights on September 1. The total expenditure to Jan. 1, 1908, was \$51,582.74.

Peabody. — The actual operations, as reported by the manager, with the fixed charges, for the year ending January 15, were as follows: —

For operations and maintenance,	\$25,263 87
For interest payments,	1,600 00
For depreciation charges,	5,643 38
For sinking fund requirements,	800 00
Total,	\$33,307 25
Income:—	
From private consumers,	\$20,111 08
From other sources,	600 00
	<hr/> 20,711 08
Balance,	\$12,596 17

The estimates for the financial year from January 15, submitted in compliance with the statutes, were as follows: —

For operating expenses,	\$27,350 00
For interest payments,	1,600 00
For depreciation (3 per cent. on \$113,485.65),	3,404 57
For sinking fund,	800 00
Total,	\$33,154 57
Income from private consumers,	20,000 00
	<hr/>
Balance,	\$13,154 57

The following appropriations were made: —

For operations and maintenance,	\$7,240 00
For interest payments,	1,600 00
For depreciation charges,	3,404 57
For sinking fund requirements,	800 00
Total,	\$13,044 57
For new construction,	200 00
	<hr/>
	\$13,244 57

The following recommendation of the finance committee was adopted, to take effect Jan. 16, 1908, to wit: "That the several departments of the town be charged for the electricity used by them, in order that each department may have proper credit for the service it renders."

Reading. — The following estimates were submitted under the statute for the fiscal year 1907: —

For operation and maintenance,	\$14,000 00
For interest payments,	1,440 00
For depreciation (4.3 per cent. on \$93,093.25),	4,000 00
For bond payments,	2,000 00
Total,	<u>\$21,440 00</u>
Income from private consumers,	14,000 00
Balance,	<u>\$7,440 00</u>

The appropriations voted were as follows: —

For operating expenses and maintenance,	\$2,025 00
For interest payments,	1,440 00
For depreciation,	3,000 00
For bond payments,	2,000 00
	<u>\$8,465 00</u>

The \$2,025 mentioned above included \$225 for salary of the municipal light board, included in the appropriation for town officers, and \$1,000, specially appropriated on May 20 for the salary of the superintendent and manager.

The operations for the year as stated by the municipal light board, with the fixed charges, were as follows: —

For expenses and maintenance,	\$17,163 17
For interest payments,	1,440 00
For depreciation,	3,000 00
For bond payment,	2,000 00
	<u>\$23,603 17</u>
Income: —	
From private consumers,	\$17,486 90
From municipal buildings,	570 22
From jobbing,	328 77
From pole rentals,	73 30
	<u>18,459 19</u>
	<u>\$5,143 98</u>

At the annual meeting it was voted "to authorize the municipal light board to employ two additional men for the purpose of shortening the working day at the station from twelve hours

to eight hours." Three propositions to install arc lamps in as many different localities were referred to the municipal light board, with instructions to install them "whenever the plant is in a condition to operate the same." At a special meeting on May 13 the municipal light board, with four others, were made a committee "with full power to act for the town in the renewal, alteration, reconstruction and enlargement of the municipal light and power plant substantially as set forth under proposition No. 3 of the engineer's report, and recommended by the special committee."¹ It was also voted: "That, for the purpose of providing funds for the renewal, reconstruction and equipment of the municipal light and power plant, the treasurer is hereby authorized from time to time, under the direction of the selectmen, to borrow money in the aggregate principal sum of \$26,000 in addition to the amount now on hand in the depreciation fund of said plant, and to issue bonds or notes of the town, either or both therefor, in the said aggregate principal sum of \$26,000; which notes or bonds shall bear interest at a rate or rates not exceeding 5 per cent. per annum, such interest to be payable semiannually, and the principal sums thereof to be payable as follows, viz.: \$1,000 each year for the term of twenty-six years, beginning with the year 1908." Pursuant to this authority bonds for \$26,000 were issued under date of Oct. 1, 1907, bearing 4½ per cent. interest, and sold on Dec. 20, 1907, for \$26,256.78, of which \$256.78 was for accrued interest.

On November 1 the management offered a new rate for cooking and heating service of 6 cents per thousand watts, with a minimum charge of \$20 per year, payable monthly, a meter rental of 10 cents per month, and 10 per cent. discount on all bills paid within fifteen days from their date.

Taunton. — The estimates submitted by the manager for the fiscal year ending Nov. 30, 1907, were as follows: —

¹ At a special town meeting on Nov. 12, 1906, under an article in the warrant "to see if the town will issue its bonds or notes in the sum of \$25,000, for the purpose of providing funds for the renewal, reconstruction and enlargement of the municipal light and power plant, and to determine the time or times of payment of such bonds or notes, and to take any other action relative thereto," it was voted that the subject-matter of this article be referred to a committee of five, who shall be empowered to employ such assistance as they deem necessary to make a thorough investigation of the needs of the electric light and power plant, and shall report in writing to the town at their earliest convenience.

For operation and maintenance,	\$42,000 00
For interest,	11,922 00
For depreciation (3 per cent. on \$331,318),	9,939 54
For sinking fund,	4,000 00
Total,	\$67,861 54
Income from private consumers,	52,000 00
Balance,	\$15,861 54

The following appropriations were made: —

For interest,	\$11,922 50
For sinking fund,	4,000 00
Total,	\$15,922 50

The operations for the year, as reported by the manager, and the fixed charges, were as follows: —

For operating expenses and maintenance,	\$40,940 60
For interest payments,	11,922 50
For sinking fund requirements,	4,000 00
For depreciation charges,	9,939 54
Total,	\$66,802 64
Income from private consumers,	58,452 32
Balance,	\$8,350 32

The estimates submitted by the manager for the fiscal year ending Nov. 30, 1908, were as follows: —

For operating expenses and maintenance,	\$42,000 00
For interest,	13,722 50
For depreciation (3 per cent. on \$388,434),	11,653 02
For sinking fund,	4,500 00
Total,	\$71,875 52
Income from private consumers,	56,000 00
Balance,	\$15,875 52

The city council on July 2 adopted the following order, which was approved by the mayor on July 6: —

Ordered, "That the manager of the municipal lighting plant be and he is hereby authorized and directed to extend and enlarge the municipal lighting plant by the addition of suitable machinery and other apparatus and by general construction work, and that the sum of \$60,000 be and is hereby appropriated for the above purpose. To provide means for the above appropriation the sum of \$15,000 is hereby appropriated from the electric light depreciation fund, as provided in section 21,

chapter 411 of the Acts of the Legislature for the year 1906, and to provide for the balance of the appropriation a city debt is hereby authorized and created, and the city treasurer is hereby authorized and empowered to execute, sell and deliver the bonds of the city of Taunton for the sum of \$45,000 par value. Said bonds shall be dated June 1, 1907, and shall be due and payable June 1, 1937, with interest at 4 per centum per annum, payable semiannually; may be coupon or registered; shall be of the denomination of \$1,000 each; and, if registered, of any multiple thereof. The principal and interest may be payable at bank in Boston, Mass., or at the city treasury in Taunton, and the bonds shall be issued and recorded according to the requirements of chapter 5, sections 7 and 8 of the Revised Ordinances. To provide for the debt herein authorized at maturity a sinking fund is hereby established, and there shall be annually contributed thereto, from taxation or otherwise, by the city of Taunton, a sum sufficient with its accumulations from investment to pay said debt when due, and said fund shall be held inviolate for the payment of said debt, and shall be used for no other purpose whatever."

Templeton. — The municipal plant for the distribution and sale of electric light in this town was put in operation on Jan. 25, 1907. Current is purchased from the Gardner Electric Light Company. The fiscal year begins February 1.

Wakefield. — The statement of the operations for the fiscal year ending January 31, as submitted, with the fixed charges, was as follows: —

For operating expenses,	\$40,786 51
For interest payments,	6,167 50
For note and bond payments,	7,550 00
For depreciation,	5,799 00
Total,	\$60,303 01
Income from sales of gas, electric light, coke, tar and other merchandise,	49,294 19
	<u>\$11,008 82</u>

The estimates submitted by the manager for the fiscal year beginning February 1 were as follows: —

For operation and maintenance,	\$39,000 00
For interest payments,	6,088 00
For depreciation (3 per cent. on \$247,000),	7,410 00
For bond and note payments,	8,550 00
Total,	\$61,048 00
Estimated income from private consumers,	49,133 10
Balance,	<u>\$11,914 40</u>

At the annual town meeting in April an appropriation for account of the municipal light plant, in addition to the receipts, was made to the amount of \$11,897.40. The sum of \$500 was also appropriated for the maintenance of the fire alarm system, which is in charge of the municipal lighting department.*

Wellesley. — The estimates submitted under the statute, for the fiscal year beginning January 1, were as follows: —

For operating expenses and maintenance,	\$26,000 00
For interest payments,	1,000 00
For depreciation (3 per cent. on \$50,000),	1,500 00
For bond payments,	3,000 00
Total,	<u>\$31,500 00</u>
Income from private consumers,	20,000 00
Balance,	<u>\$11,500 00</u>
For new construction,	2,500 00
	<u>\$14,000 00</u>

On January 17 the town appropriated \$5,000 for operating expenses and maintenance, and on March 13 a further sum of \$4,500, of which \$1,500 was for depreciation, these amounts being in addition to the appropriations for interest and bond payments.

The operations for the year, as reported by the manager, and the fixed charges, were as follows: —

For operating expenses,	\$19,020 50
For interest payments,	1,220 00
For depreciation,	1,500 00
For note payments,	5,000 00
Total,	<u>\$26,740 50</u>
Income: —	
From private consumers,	\$18,878 15
From other sources,	<u>75 76</u>
	18,953 91
	<u>\$7,786 59</u>

At the town meeting on January 17 the following vote was passed: —

Voted, That for the purpose of raising a part of the sum of \$32,000, appropriated at the town meeting held April 18, 1905, under Article 37 on the warrant therefor, for the purpose of repairing the street light system, of buying the system of wiring used in Wellesley by the Edison Electric Illuminating Company for the purpose of commercial lighting,

and repairing the same, and for building and equipping a suitable sub-station, and acquiring land therefor, the town treasurer is hereby authorized to issue and sell from time to time the bonds of the town in the aggregate principal sum of \$12,000, dated Sept. 1, 1906, and payable \$1,000 thereof on the 1st of September in each of the years 1907 to 1914, inclusive, and \$2,000 thereof on the 1st of September in each of the years 1915 and 1916, bearing interest at a rate not exceeding 4 per cent. per annum and signed by the town treasurer and countersigned by a majority of the selectmen. The authority to issue bonds for the foregoing purposes, given by the vote passed under Article 42 of the warrant for the said meeting held April 18, 1905, is hereby rescinded, except as to the bonds already issued thereunder, and the issue of such last-mentioned bonds is hereby confirmed.

Westfield. — The operations for the year ending January 20, as reported by the manager, with the fixed charges, were as follows: —

For operating expenses,	\$38,685 27
For interest payments,	3,010 00
For depreciation,	9,581 76
For bond payments,	4,000 00
Total,	<u>\$55,277 03</u>
Income: —	
From private consumers,	\$44,358 36
From gas residuals,	4,052 84
From jobbing,	477 44
From incidentals,	50 25
	<u>48,938 89</u>
Balance,	\$6,338 14

The estimates submitted by the manager for the fiscal year beginning January 21 were as follows: —

For operating expenses,	\$40,500 00
For interest payments,	3,220 00
For depreciation (3 per cent. on \$193,540.30),	5,806 21
For bond payments,	4,000 00
Total,	<u>\$53,526 21</u>
Income from private consumers,	\$53,500 00
Other income,	2,400 00
Total,	<u>\$55,900 00</u>

The appropriations, in addition to the income, were: for maintenance of street lighting, \$13,000; also, for ordinary new construction for the electric works, \$1,193.79; gas works, \$2,000. At an adjournment of the annual meeting it was voted: "That

the town build a gas holder, with a capacity of 150,000 feet, on its property on Sibley Avenue, and appropriate \$25,000 therefor, and that the amount be borrowed on bonds of the town, payable \$1,000 each year commencing with the year 1908." It was also voted: "That, for the purpose of extending and enlarging the gas and electric light works, the town treasurer be and he hereby is authorized and instructed to issue from time to time the negotiable bonds of the town to the amount of \$25,000, signed by the treasurer and countersigned by a majority of the board of selectmen, denominated on the face thereof Westfield Gas and Electric Light Bonds, dated Oct. 1, 1907, and payable in annual proportionate payments, as follows, to wit: \$1,000 thereof on the 1st of October in each of the years 1908 to 1932, inclusive, bearing interest at a rate not exceeding 5 per centum per annum, payable semiannually, and in denominations of \$1,000; and that said treasurer may sell such bonds at public or private sale, or pledge the same for not less than the par value thereof for money borrowed for the purpose as aforesaid, in his discretion."

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1907; the population of each, according to the census of 1905; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham, Norwood, Templeton and Wellesley have only distributing plants, and buy their electricity, the first named from the Cambridge Electric Light Company, the second from the Weymouth Light and Power Company, the third and the last from the Edison Electric Illuminating Company of Boston, and the fourth from the Gardner Electric Light Company.

MUNICIPALITY.	Popu- lation.	Year of Beginning.	Kind of Supply.	Investment June 30, 1906.	Investment June 30, 1907.	Valuation of Estates.	Tax Rate.
Belmont,	4,360	1898,	Electric lighting, . . .	\$37,448 00	\$40,448 00	\$5,994,920	\$18 60
Braintree,	6,879	{ For streets, 1892, . . . Commercial, 1894, . . . }	Electric lighting, . . .	134,516 00	138,560 00	5,641,048	18 60
Chicopee,	20,191	1896,	Electric lighting, . . .	153,193 00	153,493 00	11,041,220	18 80
Concord,	5,421	1900,	Electric lighting, . . .	116,402 00	116,777 00	6,126,188	14 60
Danvers,	9,063	{ For streets, 1889, . . . Commercial, 1896, . . . }	Electric lighting, . . .	84,647 00	89,332 00	5,569,435	19 20
Hingham,	4,819	1895,	Electric lighting, . . .	35,749 00	38,475 00	5,765,110	16 70
Holyoke,	49,934	1902,	Gas and electricity, . .	1,114,183 00	1,138,250 00	43,043,800	17 00
Hudson,	6,217	1897,	Electric lighting, . . .	81,373 00	84,731 00	3,413,881	25 20
Hull,	2,060	1894,	Electric lighting, . . .	160,308 00	160,308 00	5,084,070	19 50
Ipswich,	5,205	1903,	Electric lighting, . . .	41,879 00	45,375 00	4,013,702	14 00
Mansfield,	4,245	1904,	Electric lighting, . . .	82,942 00	83,653 00	2,631,943	20 80
Marblehead,	7,209	1895,	Electric lighting, . . .	126,283 00	132,283 00	7,365,680	20 00
Merrimac,	1,884	1904,	Electric lighting, . . .	12,262 00	12,914 00	1,228,324	21 00
Middleborough,	6,888	1893,	Gas and electricity, . .	127,768 00	127,340 00	4,410,609	21 80
Millers Falls,	1,389	1904,	Electric lighting, . . .	15,295 00	15,295 00	858,250	4 00

North Attleborough,	7,878	1894, . . . . .	.	Electric lighting,	.	90,045 00	139,829 00	4,896,803	22 50
Norwood,	6,751	1907, . . . . .	.	Electric lighting,	.	—	25,552 00	5,640,530	18 40
Peabody,	13,098	{ For streets, 1892,	.	} Electric lighting,	.	113,108 00	113,228 00	9,609,324	21 40
		Commercial, 1893,	.		.				
Reading,	5,682	1895, . . . . .	.	Electric lighting,	.	91,205 00	91,431 00	4,281,363	20 00
Taunton,	30,967	1897, . . . . .	.	Electric lighting,	.	338,605 00	338,459 00	21,840,382	19 00
Templeton,	3,987	1907, . . . . .	.	Electric lighting,	.	—	22,806 00	1,487,053	16 00
Wakefield,	10,268	1894, . . . . .	.	Gas and electricity,	.	234,136 00	242,384 00	8,355,689	20 80
Wellesley,	6,189	{ For streets, 1892,	.	} Electric lighting,	.	58,138 00	68,843 00	7,860,215	11 00
		Commercial, 1906,	.		.				
Westfield,	13,611	1899, . . . . .	.	Gas and electricity,	.	186,725 00	211,725 00	8,947,870	17 60

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years:—

ELECTRICITY.

	YEAR ENDING JUNE 30.	
	1906.	1907.
INCOME:		
From sale of commercial arc lights,	\$9,977 57 ¹	\$9,615 37 ¹
sale of commercial incandescent lights,	8,456 13 ¹	5,818 54 ¹
sale of domestic incandescent lights,	174,673 80 ²	215,597 06 ²
sale of electric power,	105,322 91 ²	123,492 35 ²
sale to other plants,	65,554 02	83,694 90
rent of meters,	—	231 97
rent of fixtures,	2,888 95	3,169 86
other sources,	786 01	846 24
other sources,	6,371 94	7,002 67
Total,	\$374,031 33	\$449,468 96
EXPENSES:—		
Coal,	\$156,726 81	\$137,225 42
Oil and waste,	5,690 67	6,165 07
Water,	2,082 23	2,201 35
Wages at station,	77,268 50	84,149 84
Repairs of real estate,	3,328 63	2,925 94
Repairs of steam plant,	13,707 07	16,909 06
Repairs of electric plant,	7,535 22	6,394 01
Station tools and appliances,	1,694 96	2,071 87
Current bought,	—	35,083 87
Wages for care of lights, etc.,	23,827 70	24,988 19
Repairs of lines and lamps,	31,893 39	31,582 30
Carbons,	4,195 36	4,002 74
Incandescent lamps,	5,364 40	7,276 78
Globes,	1,154 92	1,552 72
Distribution tools and appliances,	8,827 07	7,933 23
General salaries,	25,970 12	28,102 61
Salaries of municipal light board,	1,892 50	1,617 50
Committee expenses,	388 52	1,814 46
Auditor's fees,	—	21 37
General office expenses,	8,860 31	10,965 08
Rents,	247 52	586 90
Insurance,	8,720 69	9,285 65
Law expenses,	525 45	295 28
Bad debts,	355 86	338 80
Incidentals,	18 23	152 02
Total,	\$390,276 13	\$423,642 06
Leaving an apparent loss in operating account of	\$16,244 80	—
Leaving an apparent profit in operating account of	—	\$25,826 90
With which is to be considered the following:—		
Interest on notes and bonds,	63,808 58	66,671 08
Depreciation,	105,378 42	79,579 10
Losses on other items,	647 14	1,716 71
Leaving, as the expenditures for town and city lighting,	\$186,078 94	\$122,139 99
Less gains on jobbing,	2,174 21	1,714 41
	\$183,904 73	\$120,425 58

¹ By contract.² By meter.

GAS.

	YEAR ENDING JUNE 30.	
	1906.	1907.
INCOME: —		
For gas sold by meter,	\$204,970 55	\$206,277 54
From sales of coke,	16,999 66	15,012 90
sales of tar,	4,440 33	3,753 83
ammoniacal liquor,	—	42 80
rent of meters,	14 50	179 13
other sources,	—	99 28
Total,	\$226,425 04	\$225,365 48
EXPENSES: —		
Coal,	\$63,006 43	\$71,609 89
Gas oil,	12,255 25	16,276 62
Purifying materials,	1,380 95	1,788 30
Water,	367 18	308 08
Wages at works,	31,507 59	34,782 40
Repairs and maintenance at works,	9,160 32	11,990 85
Tools, apparatus and machinery,	1,927 26	2,487 12
Wages of meter takers, clerical labor in distribution department,	3,948 53	4,696 47
Repairs, renewals and maintenance of mains and services,	3,162 10	3,051 74
Distribution tools, etc.,	1,638 61	1,835 31
Repairs and renewals of meters,	2,442 72	2,912 45
Gas stove setting repairs and renewals,	—	190 71
General salaries,	8,524 76	8,537 11
Auditor's fees,	—	23 63
Salaries of municipal light board,	200 00	75 00
Committee expenses,	136 66	—
General office expenses,	2,958 22	3,587 74
Insurance,	1,228 00	946 17
Law expenses,	375 23	136 50
Bad debts,	186 62	296 26
Incidentals,	—	41 75
Total,	\$144,406 43	\$165,574 10
Leaving an apparent profit on their gas business of	\$82,018 61	\$59,791 38
From which is to be deducted: —		
Interest on bonds and notes,	\$22,387 86	\$20,630 58
Depreciation,	41,586 53	20,184 50
Losses on jobbing,	324 80	729 46
Losses on other items,	228 78	—
Making a total of	\$64,527 97	\$41,544 54
Leaving a net gain of	\$17,490 64	\$18,246 84

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts:—

	YEAR ENDING JUNE 30.	
	1906.	1907.
ASSETS:—		
Electric:—		
Real estate,	\$226,873 14	\$237,333 90
Steam plant,	397,943 18	441,462 08
Electric plant,	323,272 61	340,218 03
Electric lines,	433,835 40	529,241 98
Other plant items,	297,038 11	333,880 90
Materials,	72,391 29	72,539 55
Gas:—		
Real estate,	348,922 28	345,371 99
Machinery,	194,765 48	200,146 01
Street mains,	227,029 99	244,928 26
Gas meters,	72,927 98	83,846 38
Materials,	28,072 29	25,693 85
General cash (or town treasury),	246,561 20	230,732 72
Depreciation cash,	73,436 21	42,321 65
Due for electric light and power,	59,317 75	66,504 39
Due for gas,	22,253 66	20,239 73
Other accounts due,	13,893 06	15,375 85
Sinking funds,	158,668 78	186,753 75
Deficit,	448,929 18	460,013 41
	\$3,646,131 59	\$3,876,604 43
LIABILITIES:—		
Appropriations for construction,	\$501,910 33	\$513,261 04
for extraordinary repairs,	8,853 66	12,405 32
for bond payments,	281,300 00	329,400 00
for note payments,	168,615 00	180,960 00
for sinking funds,	136,864 33	159,524 33
Overdrafts,	150,780 53	198,154 81
Bonds outstanding,	2,044,200 00	2,046,100 00
Notes payable,	211,637 00	296,803 15
Unpaid bills,	42,592 46	37,891 74
Deposits,	2,512 50	4,633 96
Interest due and not paid,	640 00	1,121 63
Interest accrued but not due,	13,842 91	13,965 58
Other amounts due,	82,382 87	82,382 87
	\$3,646,131 59	\$3,876,604 43

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1907: —

MUNICIPALITY.	Number of Boilers.	Total Rated Horse-power.	Number of Engines.	Total Rated Horse-power.	Number of Dynamos.	Kilowatt Capacity.	ARC CAPACITY.		INCANDESCENT CAPACITY.	
							Number of Lamps.	Nominal Candle-power.	Number of Lamps.	Nominal Candle-power.
Belmont,	—	—	—	—	—	—	—	—	—	—
Braintree,	3	375	3	625	4	550	—	—	10,000	16
Chicopee,	4	540	2	750	7	458	200	1,200	6,500	16
Concord,	3	270	3	550	3	350	—	—	6,200	16
Danvers,	3	425	3	760	6	279	175	1,200	3,600	16
Hingham,	—	—	—	—	—	—	—	—	—	—
Holyoke,	11	2,625	4	2,796 ¹	5	2,650	—	—	—	—
Hudson,	2	200	3	685	3	450	—	—	9,000	16
Hull,	3	500	4	895	4	660	—	—	11,000	16
Ipswich,	2	132	2	300	2	180	—	—	3,600	16
Mansfield,	—	—	3	465	3	340	—	—	6,800	16
Marblehead,	3	390	2	400	7	382	200	2,000	5,700	16
Merrimac,	—	—	1	75	1	75	—	—	1,500	16
Middleborough,	1	120	1 ²	150	3	167	35	1,200	2,650	16
Millers Falls,	—	—	1	52	1	65	—	—	1,000	16
North Attleborough,	3	750	5	927	4	605	—	—	—	—
Peabody,	3	400	3	475	3	350	—	—	6,260	16
Reading,	2	250	2	300	6	218	200	1,200	2,700	16
Taunton,	3	900	2	1,240	4 ³	880	—	—	—	—
Templeton,	—	—	—	—	—	—	—	—	—	—
Wakefield,	2	250	2	250	5	159	145	1,200	2,200	16
Wellesley,	—	—	—	—	—	—	—	—	—	—
Westfield,	3	240	3	450	2 ⁴	240	150	2,000	1,900	16

¹ Also 4 water-wheels, 1,120 H. P.

² Also 2 water-wheels, 125 H. P., and 3 gas engines, 278 H. P.

³ Also 1 power generator, 62 K. W.

⁴ Also 1 power generator, 240 K. W.

The following data from the several returns are descriptive of the outside construction on June 30, 1907, in each of the municipalities:—

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, . . .	395,750	831	65	182,675	—	—	27	3
Braintree, . . .	537,400	1,297	117	138,000	—	—	98	—
Chicopee, . . .	463,363	600	45	161,124	—	150	115	9
Concord, . . .	803,853 ¹	1,411	6	196,272	—	—	6	6
Danvers, . . .	553,430	753	42	171,150	—	—	135	27
Hingham, . . .	755,313 ²	1,483	8	164,169	—	—	6	—
Holyoke, . . .	878,217	1,958	54	189,760	—	—	936	205
Hudson, . . .	337,705	718	19	94,835	—	—	36	27
Hull, . . .	527,409 ³	1,138	44	122,448	—	—	7	—
Ipswich, . . .	410,980	879	21	111,446	—	—	—	—
Mansfield, . . .	241,440	300	—	99,490	—	—	32	18
Marblehead, . . .	542,256 ⁴	971	44	163,950	163	8	11	—
Merrimac, . . .	163,220	407	—	48,000	—	—	—	8
Middleborough, . . .	194,809	521	33	99,109	—	—	71	1
Millers Falls, . . .	83,100	250	—	19,500	—	—	3	—
North Attleborough, . . .	651,607	1,318	75	110,975	—	—	13	3
Peabody, . . .	590,600	670	116	157,700	—	—	240	26
Reading, . . .	308,877	1,131	23	112,484	—	—	158	3
Taunton, . . .	576,350	1,136	—	214,700	—	—	432	79
Templeton, . . .	233,141	717	13	76,522	—	—	3	1
Wakefield, . . .	431,584	958	—	146,222	—	93	48	25
Wellesley, . . .	320,680	1,560	15	160,340	—	—	—	2
Westfield, . . .	229,795	583	15	73,586	—	—	151	49

¹ Including 300 feet of wire in 35 feet of underground conduit.

² Including 8,109 feet of wire in 2,622 feet of underground conduit.

³ Including 120 feet of wire in 60 feet of underground conduit.

⁴ Including 5,760 feet of wire in 1,920 feet of underground conduit.

The following table shows the kind and quantity of fuel and number of carbons used during the year ending June 30, 1907, as shown by the several returns:—

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont,	— ¹	—	800
Braintree,	1,109.2	—	3,000
Chicopee,	2,494.0	—	100,000
Concord,	1,833.7	35.0	362
Danvers,	1,580.9	285.8	2,100
Hingham,	— ¹	—	194
Holyoke,	3,519.2 ²	— ³	29,000
Hudson,	1,105.4	—	1,200
Hull,	745.7	212.2	80
Ipswich,	976.6	—	—
Mansfield,	— ⁴	—	1,600
Marblehead,	1,280.0	—	35,947
Merrimac,	— ⁵	—	—
Middleborough,	533.0 ⁶	—	3,405
Millers Falls,	— ⁷	—	150
North Attleborough,	1,411.2	—	18
Peabody,	2,640.4	—	11,000
Reading,	927.0	—	3,002
Taunton,	2,959.0	—	18,300
Templeton,	— ¹	—	42 ⁸
Wakefield,	781.3	—	31,000
Wellesley,	— ¹	—	—
Westfield,	1,344.2	—	6,450

¹ Current bought.² Also used water power.³ Also 8,970 bushels coke.⁴ 57,917 gallons fuel oil.⁵ Power supplied by Merrimac water department.⁶ Also 3,190 gallons naphtha.⁷ 11,070 gallons gasoline.⁸ For six months only.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1907, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont, . . .	1	1,200	1	8,175	16	337	—	—	—	—	—
Braintree, . . .	—	—	—	14,903	16	625	1	25	1	—	—
Chicopee, . . .	13 46	4 amperes, 6 amperes,	34	10,516	16	456	—	—	—	31	—
Concord, . . .	—	—	—	13,600	16	472	—	—	—	—	—
Danvers, . . .	3	1,200	2	11,308	16	29	—	—	—	2	—
Hingham, . . .	—	—	—	9,501	16	349	—	—	—	—	—
Holyoke, . . .	2 401	6.6 amperes, 6 amperes,	143	21,488	16	767	8	30	1	130	72
Hudson, . . .	10	800	4	4 8 31 160 13 8,000 16	300 240 160 60 16	316	—	—	—	4	4
Hull, . . .	7	6 amperes,	3	7,400 1,037	16 8	571	—	—	—	3	—
Ipswich, . . .	—	—	—	2,823	16	141	—	—	—	—	—

Mansfield,	.	-	-	3,795	16	162	-	-	-	-	-	14
Marblehead,	.	11	1,200	10,148	16	663	-	-	-	9	-	-
Merrimac,	.	-	-	1 42 23 1,070	50 32 25 16	55	-	-	-	-	-	-
Middleborough,	.	45	1,200	60 1,621 3,807 90	4 8 16 32	270	-	-	-	20	-	-
Millers Falls,	.	-	-	856	16	56	-	-	-	-	-	-
North Attleborough,	.	13	1,200	11,336	16	333	-	-	-	9	-	-
Peabody,	.	47	1,200	12,850	16	676	-	-	-	11	-	-
Reading,	.	20	1,200	8,181	16	477	-	-	-	19	2	-
Taunton,	.	{ 137 10	{ 1,200 1,600	13,210	16	334	-	-	-	26	15	-
Templeton,	.	-	-	1,100	16	44	-	-	-	-	1	-
Wakefield,	.	14	6.6 amperes,	6,386	16	246	-	-	-	5	8	-
Wellesley,	.	-	-	10,313	16	282	-	-	-	-	1	-
Westfield,	.	28	2,000	6 74 23 3,237 19 32 158	4 8 10 16 25 32 50	147	-	-	-	5	35	-

The following table shows the prices charged by each municipality for commercial lights on June 30, 1907:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, . . .	18 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 16 $\frac{2}{3}$ per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp re- newals at cost. Power at 10 cents per k. w. hour net where consump- tion per month is 100 k. w. or more; under this amount regular prices and discounts as for commercial lights. Lamp renewals 20 to 25 cents each, delivered; lamp renewals 17 $\frac{1}{2}$ to 22 cents each, at station. Meter rental 30 cents per quarter. Mini- mum charge, including meter rent, \$10 per year. Power at 6 cents per k. w. Incandescent lamp renewals free and wiring at cost. Power from 2.25 to 11.85 cents per k. w. hour. Steam, 21.4 cents per 1,000 pounds.
Braintree, . . .	12 cents, .	6 mills, .	-	-	-	Lamp renewals at cost. Power at 10 and 6 cents per k. w. hour; for cooking and heating, 4 cents per k. w.
Chicopee, . . .	11.85 cents,	-	-	15 cents to \$1 per month for 16 c. p. lamp, according to service.	\$2.75 to \$6.25 per month per light, according to am- pere capacity of lamp and number of hours run.	
Concord, . . .	10 cents, .	-	-	-	-	

MUNICIPALITY.	INCANDESCENT LIGHTS.				Are Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hudson,	20 cents, .	-	-	-	At meter rates, .	When amount of current consumed per month amounts to 1,500 watts for each lamp, 10 cents per thousand watts will be charged. Discount of 25 per cent. if bills are paid on or before 15th of month; after the 15th and on or before the 25th, 15 per cent. discount. Lamp renewals 10 cents each for 8 and 16 c. p., 15 cents each for 32 c. p. Minimum charge of \$1 per month. Power based on 3,000 hours per year, prices vary from \$85 to \$55 per h. p. Discount 10 per cent.
Hull,	25 cents, .	-	14 cents, .	-	At meter rates. One are by contract \$10 per month.	Lamp renewals 20 cents each. On all bills paid before the 10th of the month 40 per cent. discount to yearly customers; on all bills of \$50 or more per month, 36 per cent. discount; and 20 per cent. to all others. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting. Wiring on contract.
Ipswich,	12 cents, .	-	-	Outside lights: all night, 16 c. p. lamps, \$1 per month; to 11 o'clock, 50 cents.	-	Lamp renewals free. Wiring at cost plus 10 per cent. Price 10 cents per k. w. to one large consumer.

Mansfield,	15 cents, .	-	-	50 cents per 16 c. p. lamp per month.	-	-	Discounts vary from 6 $\frac{2}{3}$ per cent. to 60 per cent., according to amount of bill. No discount on monthly bills less than \$2. Minimum charge \$1 per month. Power rates 10 cents to 2 cents per k. w., according to amount used. Lamp renewals at cost.
Marblehead,	- ¹	-	-	-	-	15 cents per k. w., .	Minimum charges to yearly customers 50 cents per month; to others \$1.50. On incandescent lights, 20 per cent. discount; on arc lights, 33 $\frac{1}{3}$ per cent. if paid on or before 15th of month.
Merrimac,	20 cents, .	-	-	-	-	-	Discount 25 per cent. if paid before the 15th of the month. Power from 3 to 10 cents, according to amount used.
Middleborough,	15 cents, .	-	-	$\frac{3}{4}$ of a cent,	-	\$60 per lamp per year. Varies with amount used.	Discounts from 5 to 30 per cent., according to amount used.
Millers Falls,	15 cents, .	-	-	$\frac{3}{4}$ of a cent,	-	At meter rates, . .	Arc lamps on incandescent circuits only. Customers pay for lamp renewals at cost. Power at 10 cents per k. w. hour or 7 $\frac{1}{2}$ cents per h. p. hour, with discounts of from 30 to 70 per cent., according to amount used. Minimum charges: \$1.50 for 10 h. p. in motors; \$1.25 for 11 h. p. in motors; \$1 for 25 h. p. or more.
Peabody,	13 cents, ² .	- ³	-	Minimum charge \$6 per year.	-	At special contract rates.	Power at special contract rates.
Reading,	15 cents, .	-	-	\$1 per month per 16 c. p. lamp, for 4 lights or less.	-	At meter rates, . .	Discount of 15 per cent. if bill is paid within 15 days. Original installation of lamps free. Customers pay

¹ Fifteen cents to yearly customers and to summer customers on bills of more than \$5 per month; 20 cents to all others.² Fifteen cents in Lynnfield.
³ Fifty-five volt lamps, $\frac{3}{4}$ of a cent; 110 volt lamps, 1 $\frac{1}{2}$ cents.

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Reading — <i>Con.</i>	-	-	-	-	-	for renewals. Minimum charge of \$1 per month for 8 months, 50 cents per month for 4 summer months. Power 10 cents to 3 cents per k. w., according to amount used. Minimum charge of \$1 per h. p. per month.
Taunton,	20 cents, .	-	-	\$1 per light per month to 5 lights.	One lamp burning 7 nights per week \$7 per month; more than one light \$6 each; 3 nights per week \$4 per lamp. Single lamp 50 cents per night.	Discount, if payment is made on or before the 20th of the month, on incandescent bills of \$5 to \$10, 10 per cent.; \$10 to \$15, 15 per cent.; \$15 to \$20, 20 per cent.; \$20 to \$30, 25 per cent.; \$30 to \$50, 30 per cent.; above \$50, a special rate, but no discount over 50 per cent. Renewals free. Power at 10 cents per k. w. hour by meter, sliding scale down to 2.5 cents. Power 10 cents per k. w. Meter rental 10 cents per month.
Templeton,	15 cents residences, 10 cents stores.	-	-	-	-	Discount on arc lights, 3 cents per k. w.; on incandescent lights, 6 cents, if paid on or before the 15th of the month. Renewals, 2 to 16 c. p. lamps at 15 to 20 cents; 32 to 50 c. p. at 25 to 35 cents. Power at 7 cents per k. w., less 20 per cent. discount. Minimum charge of \$1 per month per h. p.
Wakefield,	18 cents, .	-	-	-	At meter rates of 18 cents per k. w.	

Wellesley,	14 cents, .	-	-	-	\$5 per light per month.	Minimum charge of \$1 per month. Discount 10 per cent. if paid by 15th of month. Power 12 cents per k. w., with same discount as for lighting. Renewals free.
Westfield,	20 to 14 cents.	-	-	-	Incandescents: 16 c. p. lamps, burning 7 nights per week until 11 p.m., \$1.25 per month; 6 nights per week until 11 p.m., \$1.15; 5 nights to 9 and 1 night to 11 p.m., \$1; 4 nights to 8 and 2 nights to 11 p.m., 85 cents; 3 nights to 6 p.m., 2 until 9 and 1 night to 11 p.m., 70 cents. Ten c. p. lamps 25 per cent. less, 20 c. p. lamps 20 per cent. more than above rates.	Renewals of 16 c. p. and 20 c. p. lamps, 25 cents each. Fans, \$1.25 per month. Power at 5 cents per k. w. hour, with discount of from 10 to 42 per cent., according to h. p. used. Incandescent meter rates, 14 cents to large users, like shops and large stores; 20 cents to others. Minimum charge \$1 per month for light and \$3 for power.

The two tables following exhibit data about the street lighting in the several towns, compiled from the returns for the year ending on June 30, 1907. Some further explanation of these tables may be found on page 260.

MUNICIPALITY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Belmont, . . .	150 80 26 255 98 199 708 6 52 132 449 6 25 15 2 513 202 26 472 701 315 31 2 11 45 13 169 305 4 8 172 26 86 3 613 3 1 8 14 7 184 138 370 274 146 3 177 128 786 7 117	32 40 6 6 ¹ 25 6.5 ¹ 6.8 ¹ 25 6.5 ¹ 25 6.6 ¹ 32 6.6 ¹ 16 30 32 6.6 ¹ 25 6.6 ¹ 25 16 25 6.6 ¹ 5.5 ¹ 16 25 30 7 ¹ 16 25 50 25 25 1,200 32 16 32 20 32 6.0 ¹ 6.6 ¹ 6.8 ¹ 25 25 6.6 ¹ 25 6.8 ¹ 25 6.6 ¹ 25 6.8 ¹ 25 25 7.5 ¹	227 24 255 98 196 580 6 44 129 412 6 38 38 25 194 26 316 689 315 30 30 69 157 317 143 28 1 2 12 12 86 3 613 4 22 7 184 138 271 271 146 3 153 124 762 7 117	5.7 7.3 8.5 8.5 5.6 5.0 10.7 6.0 4.7 10.3 10.7 9.1 5.4 3.9 4.4 7.4 3.9 4.4 7.4 4.2 5.2 11.5 9.4 11.5 9.4 5.3 10.4 5.4 5.4 6.1 10.6	26.9 27.8 29.2 29.8 26.2 25.3 30.4 28.8 25.4 25.3 30.4 28.5 26.6 21.7 24.0 27.6 21.7 24.0 27.6 25.0 25.4 24.7 30.4 24.7 30.4 26.3 30.4 24.3 26.3 26.7 30.4

	Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Lighting Muni- cipal Buildings.	Cost per Lamp per Year.
Belmont,	\$5,036 37	\$1,497 92	\$1,024 74 ¹	-	\$7,559 03	\$484 42	{ 25 c. p., \$27 90 } { 40 c. p., 5 84 } 1,200 c. p., \$103 52
Braintree,	102 20 ²	5,044 35	4,085 48	\$345 01	9,322 64	315 20	25 c. p., 12 62 1,200 c. p., 59 07
Chicopee,	6,848 55	5,668 14	4,595 79	37 48	17,149 96	2,288 65	1,200 c. p., 75 82
Concord,	1,457 77 ²	4,423 28	3,283 23 ¹	-	6,248 74	732 40	25 c. p., 9 10 2,000 c. p., 39 35
Danvers,	1,420 28	3,383 88	2,539 41	-	7,345 57	420 58	25 c. p., 12 36 1,200 c. p., 49 46
Hingham,	3,230 21	1,368 46	736 90 ³	-	3,851 77	222 48	32 c. p., 8 35 1,200 c. p., 31 88
Holyoke,	28,679 92 ²	18,542 79 ⁴	15,893 82	39 25	5,795 94	6,043 40	25 c. p., 17 60 1,200 c. p., 83 59
Hudson,	1,002 62	3,173 55	2,214 06 ¹	-	6,390 23	803 06	25 c. p., 38 71
Hull,	214 24	7,213 91	4,606 39 ¹	428 56	12,653 10	421 95	16 c. p., 6 19 1,200 c. p., 69 84
Ipswich,	2,503 44	1,675 16	395 35 ¹	-	4,573 95	306 39	25 c. p., 16 26 1,600 c. p., 42 06
Mansfield,	1,394 25	3,317 68	2,488 26	84 91	7,285 10	67 84	25 c. p., 11 78
Marblehead,	17 83 ²	5,051 32	3,788 49	242 16	9,064 14	1,647 66	16 c. p., 82
Merrimac,	448 33 ²	490 48	357 83	-	399 98	140 00	{ 25 c. p., 11 25 } { 25 c. p., 22 87 } 1,200 c. p., 45 96
Middleborough,	2,399 94 ²	3,717 54 ⁴	2,788 15	87 24	4,102 99	504 51	25 c. p., 19 54 1,200 c. p., 91 51
Millers Falls,	938 09	611 80	383 85 ¹	-	1,933 74	-	32 c. p., 4 52
North Attleborough,	3,242 29 ²	3,601 80	2,701 35	207 23	3,268 09	439 94	{ 16 c. p., 6 26 } { 20 c. p., 7 60 } 1,200 c. p., 45 46
Peabody,	3,116 87	4,524 32	3,393 24	-	11,034 43	2,089 30	25 c. p., 1 88 1,200 c. p., 41 39
Reading,	657 11 ²	3,648 20	2,736 15	345 17	6,072 41	360 49	25 c. p., 8 68 1,200 c. p., 34 72
Taunton,	18,007 62 ²	12,531 72	10,160 85	-	4,684 95	1,765 42	25 c. p., 16 92 1,200 c. p., 80 38
Templeton,	669 22	409 08	299 33	-	1,377 63	6 00	25 c. p., 6 11
Wakefield,	5,126 15	3,959 33 ⁴	3,045 64	1,432 11	13,563 23	1,006 38	25 c. p., 79
Wellesley,	1,202 58	2,325 82	1,744 14	-	5,272 24	617 12	25 c. p., 79
Westfield,	3,709 70 ²	2,519 38 ⁴	2,133 23 ¹	-	942 91	442 80	2,000 c. p., 4 23

¹ Depreciation, less jobbing income and interest received.² Gain in operating accounts. ³ Excess of jobbing profits over depreciation.⁴ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books. ⁵ Midnight lighting. ⁶ All night lights. ⁷ Five and one-quarter months operations.

The first of the two tables immediately preceding shows the number of street lights of each candle-power installed on June 30, 1907; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table is compiled to indicate, as nearly as may be from the data available, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the first table. The apparent loss in operating is the difference between the operating expenses and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the rate of 3 per cent. upon the same amount. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure, the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously, such cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supplied to municipal buildings is allowed in the computations at a fair amount, as determined by the respective managers.

The towns of Middleborough, Wakefield and Westfield, and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas, that at Holyoke coal and water gas.

During the year 1907 examinations by the State inspector for candle power and purity were made twice in Middleborough, five times in Wakefield, five times in Westfield and twenty-two times in Holyoke. Impurities prohibited by statute were found twice in Middleborough, four times in Holyoke and once in Wakefield. The candle power has been found below the standard once in Holyoke.

The following table exhibits other data of interest concerning these plants and their operations: —

For Year ending June 30, 1907.

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
Daily capacity of works (feet), . .	500,000	10,000	120,000	146,000
Greatest output (feet),	593,672	10,500	104,000	110,300
Date of same,	Dec. 15	Dec. 22	Dec. 24	Jan. 13
Least output (feet),	228,355	3,000	52,200	33,200
Date of same,	Aug. 5	Nov. 4	Apr. 28	Aug. 6
Gas made (feet), year ending June 30, 1907,	148,761,500	1,892,800	27,076,000	24,704,600
Gas made (feet), year ending June 30, 1906,	131,716,100	1,876,700	23,026,000	22,754,600
Gas sold by meter (feet), year ending June 30, 1907,	134,862,300	1,493,800	22,122,900	23,476,200
Gas sold by meter (feet), year ending June 30, 1906,	119,701,200	1,480,450	19,771,000	21,452,200
Gas supplied to public lamps and public buildings (feet), year ending June 30, 1907,	1,895,900	88,500	351,400	—
Gas used at works and offices (feet), year ending June 30, 1907,	783,600	26,000	250,000	162,700
Gas unaccounted for (feet), year ending June 30, 1907,	11,225,637	284,700	4,347,100	1,067,000
Percentage unaccounted for, 1907, . .	7.55	15.04	16.06	4.32
Percentage unaccounted for, 1906, . .	7.01	14.17	11.44	3.55
Total sales of gas 1906-07 (feet), . .	136,758,200	1,582,300	22,474,300	23,476,200
Increase over 1905-06 (per cent.), . .	12.49	.14*	11.61	7.89
Gas sold per mile of main (feet), . .	3,153,891	506,275	901,850	1,361,792
Gas unaccounted for per mile of main (feet),	258,883	91,093	160,186	61,946
Number of consumers per mile of main,	175.7	51.8	38.1	76.8
Gas sold per consumer (feet),	17,703	9,221	15,786	17,731
Gas sold per meter light (feet), . . .	4,094	1,745	3,590	4,477
Gas materials used,	— ¹	— ²	— ³	— ⁴
Fuel used,	— ⁵	— ⁶	— ⁷	— ⁸

¹ Oil, 275,811 gallons.

² Fuel oil, 34,389 gallons.

³ Gas oil, 3,595 gallons.

⁴ Gas coal, 2,348.3 tons; coke, 825.4 tons.

⁵ Gas coal, 9,406 tons.

⁶ Coal, 45.2 tons and wood $\frac{1}{8}$ cord.

⁷ Gas coal, 2,639 tons.

⁸ Gas oil, 10,126 gallons; cannel coal, 30 tons.

* Decrease.

Street Mains. — Length, in Feet, of Each Size, June 30, 1907.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
One inch,	1,955	195	8,616	—
One and one-quarter inch,	5,983	50	4,657	252
One and one-half inch,	2,725	375	24,800	609
Two inch,	10,414	1,371	27,048	6,229
Two and one-half inch,	1,953	—	338	—
Three inch,	70,259	13,685	27,718	52,459
Four inch,	62,717	826	22,531	22,345
Six inch,	45,790	—	11,116	4,901
Eight inch,	9,661	—	2,500	2,506
Twelve inch,	10,475	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	6,578	—	—	—
Total length,	228,950	16,502	143,288 ¹	91,023
Length in miles and feet, { miles,	43	3	27	17
{ feet,	1,910	662	728	1,263
Increase during the year,	9,059	—	8,677	5,566

Meters. — Number of Each, June 30, 1907.

Two light,	—	—	15	—
Three light,	7,119	117	814	1,163
Five light,	166	25	169	110
Ten light,	164	10	16	24
Twenty light,	58	6	8	12
Thirty light,	41	2	3	5
Thirty-five light,	—	—	1	—
Forty-five light,	25	—	—	3
Fifty light,	3	2	3	2
Sixty light,	12	—	—	3
Eighty light,	6	—	1	2
One hundred light,	9	—	1	—
One hundred and fifty light,	5	—	1	—
Two hundred light,	5	—	—	—
Three hundred light,	4	—	1	—
Four hundred light,	1	—	—	—
Total number in use June 30, 1907,	7,618	162	1,033	1,324
Increase during year,	1,207	17	156	147

¹ Includes 13,964 feet $\frac{3}{4}$ -inch main.

The average price received in Holyoke for gas sold in the year ending June 30, 1907, was \$1.07 per thousand; in Middleborough, \$2.01; in Wakefield, \$1.37; and in Westfield, \$1.32. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 259, explained on page 260, was, in Holyoke, \$1.05; in Middleborough, \$4.26; in Wakefield, \$1.30; in Westfield, \$1.04.

CASES PENDING BEFORE THE BOARD.

Petition of the mayor of Fall River against the Fall River Gas Works Company for a reduction in pressure.

Petition of customers against the Salem Gas Light Company for a reduction in price.

Petition of the Public Franchise League against the Edison Electric Illuminating Company of Boston relative to the price of electricity and the system of charging.

Appeal of D. H. Morgan of Springfield from a decision of the mayor and aldermen of Springfield refusing permission to lay electric mains.

Petition of the Stoughton Gas and Electric Company for approval of an issue of new stock.

Petition of the selectmen of Chester against the Chester Electric Light Company for a reduction in price.

Petition of the United Electric Light Company of Springfield for approval of an issue of new stock.

Petition of consumers against the Chicopee Gas Light Company for a reduction in price.

Appeal of the Cambridge Electric Light Company from a decision of the mayor and aldermen of Cambridge granting permission to the N. E. Maple Syrup Company to lay electric mains.

Petition of the Charlestown Gas and Electric Company for approval of an issue of new stock.

Petition of consumers against the Leominster Gas Light Company and the Leominster Electric Light and Power Company for a reduction in price of gas and electric light.

Petition of the Malden Electric Company for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
ALONZO R. WEED.

APPENDICES.

APPENDIX A. — COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1907.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COM- PANY OF.

ASSETS.

Real estate,	\$20,769 10
Steam plant,	25,281 75
Electric plant,	20,425 02
Electric lines,	39,663 24
Transformers,	6,358 54
Meters,	9,798 24
Arc lamps,	1,599 57
Due for light and power,	5,159 51
Fuel on hand,	551 92
Carbons on hand,	40 89
Oil and waste on hand,	18 10
Incandescent lamps on hand,	1,062 43
Globes on hand,	7 35
Other materials on hand,	5,776 35
Motors on hand,	3,360 41
Fixtures on hand,	699 72
Sundry accounts due the company,	1,960 52
Office furniture,	51 00
Cash on hand,	22,175 67
Interest,	193 53
Insurance,	83 00
Investments,	1,747 40
Total assets, as per books of the company,	\$166,783 26

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	25,000 00
Notes payable,	40,000 00
Unpaid bills,	5,490 53
Interest accrued but not due,	313 20
Amounts due from the company, not included above,	300 00
Total liabilities, as per books of the company,	\$146,103 73
Profit and loss balance,	20,679 53
	\$166,783 26

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$14,079 68	
For distribution,	9,190 12	
management,	4,981 22	
taxes and incidentals,	2,866 26	
		\$31,117 26

	DR.	CR.
Income from sale of light and power,		\$47,046 78
other sources,		399 16
Balance to profit and loss,	\$16,328 66	
	<u>\$47,445 94</u>	<u>\$47,445 94</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1906,		\$11,658 98
Balance of manufacturing account,		16,328 66
Rents,		132 00
Other items of income,		783 29
Interest paid,	\$1,838 83	
Dividends declared,	5,625 00	
Other items,	759 57	
Balance June 30, 1907,	20,679 53	
	<u>\$28,902 93</u>	<u>\$28,902 93</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.		
Real estate (gas),		\$20,000 00
Machinery and manufacturing appliances (gas),		8,000 00
Street mains (gas),		19,000 00
Services (gas),		9,500 00
Meters (gas),		5,132 00
Due for gas,		1,360 84
Stoves on hand,		644 85
Steam plant (electric),		300 00
Electric lines,		20,700 00
Transformers,		4,000 00
Meters (electric),		3,800 00
Arc lamps,		2,494 00
Due for electric light and power,		1,732 29
Carbons on hand,		5 20
Incandescent lamps on hand,		1,000 00
Other electric materials on hand,		8 00
Horses, wagons, etc.,		500 00
Sundry accounts due the company,		837 06
Office furniture,		375 00
Cash on hand,		535 95
Total assets, as per books of the company,		<u>\$99,925 19</u>
LIABILITIES.		
Capital stock,		\$17,300 00
Notes payable,		52,700 00
Unpaid bills,		1,213 40
Deposits,		81 00
Total liabilities, as per books of the company,		<u>\$71,294 40</u>
Profit and loss balance,		28,630 79
		<u>\$99,925 19</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses (gas) :		
For gas bought,	\$7,894 15	
distribution,	1,629 88	
management,	459 34	
taxes and incidentals,	453 85	
	<u>\$10,437 22</u>	

Operating expenses (electric) :		Dr.	Cr.
For current bought,	\$7,539 25		
distribution,	3,827 62		
management,	661 00		
taxes and incidentals, . .	547 00		
		\$12,574 87	
Income from sale of gas,			\$14,135 82
sale of electric light and power, . .			21,184 09
Balance to profit and loss:			
Gas,		3,698 60	
Electric,		8,609 22	
		\$35,319 91	\$35,319 91
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1906,			\$23,291 50
Balance of gas manufacturing account,			3,698 60
Balance of electric manufacturing account, . .			8,609 22
Rents,			87 50
Interest paid,	\$2,584 74		
Dividends declared,	2,076 00		
Depreciation,	2,320 64		
Other items,	74 65		
Balance June 30, 1907,	28,630 79		
		\$35,686 82	\$35,686 82

ADAMS, U. S.

(Townsend.)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$650 94		
For distribution,	194 11		
management,	42 00		
taxes and incidentals, . .	84 98		
		\$972 03	
Income from sale of light and power,			\$1,353 79
other sources,			38 35
Balance to profit and loss,		420 11	
		\$1,392 14	\$1,392 14

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$3,725 00		
For distribution,	1,811 58		
management,	1,321 00		
taxes and incidentals, . .	405 78		
		\$7,263 36	
Income from sale of light and power,			\$10,731 79
Balance to profit and loss,		3,468 43	
		\$10,731 79	\$10,731 79

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$24,076 09
Steam plant,	32,700 50
Electric plant,	32,845 12
Electric lines,	18,156 62
Transformers,	3,938 40
Meters,	4,918 71
Arc lamps,	2,861 87
Due for light and power,	3,109 07
Fuel on hand,	831 82
Carbons on hand,	32 88
Oil and waste on hand,	14 40
Incandescent lamps on hand,	78 26
Globes on hand,	25 32
Other materials on hand,	490 39
Motors on hand,	332 10
Fixtures on hand,	992 55
Sundry accounts due the company,	2,602 27
Office furniture,	308 66
Cash on hand,	1,709 26
Notes receivable,	285 73
Insurance,	609 82
Investments,	2,000 00
Total assets, as per books of the company,	\$132,919 84
Profit and loss balance,	9,032 38

\$141,952 22

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	87,872 29
Unpaid bills,	2,606 08
Interest accrued but not due,	1,173 85
Total liabilities, as per books of the company,	\$141,952 22

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$14,664 89	
Current bought,	182 00	
For distribution,	2,719 56	
management,	1,655 80	
taxes and incidentals,	1,773 95	
	\$20,996 20	
Income from sale of light and power,		\$28,146 61
other sources,		1,151 50
Balance to profit and loss,	8,301 91	
	\$29,298 11	\$29,298 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$11,968 49	
Balance of manufacturing account,		\$8,301 91
Other items of income,		25 00
Interest paid,	4,203 74	
Other items,	1,187 06	
Balance June 30, 1907,		9,032 38
	\$17,359 29	\$17,359 29

AMESBURY AND SALISBURY GAS COMPANY.

ASSET	
Real estate,	\$6,725 16
Machinery and manufacturing appliances,	64,710 08
Street mains,	80,629 75
Meters,	8,727 35
Due for gas,	9,851 00
Gas coal on hand,	764 64
Coke on hand,	957 58
Enrichers on hand,	114 34
Purifying materials on hand,	200 00
Other materials on hand,	25 00
Stoves on hand,	540 70
Fixtures on hand,	147 59
Sundry accounts due the company,	4,678 86
Office furniture,	297 68
Cash on hand,	4,208 43
Total assets, as per books of the company,	<u>\$182,578 16</u>

LIABILITIES.	
Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Unpaid bills,	25,940 42
Interest accrued but not due,	625 00
Total liabilities, as per books of the company,	<u>\$178,365 42</u>
Profit and loss balance,	4,212 74
	<u>\$182,578 16</u>

MANUFACTURING ACCOUNT		DR.	CR.
Operating expenses:			
At works,	\$9,9 91		
For distribution,	915 45		
management,	2,320 02		
taxes and incidentals,	976 50		
		\$14,133 88	
Income from sale of gas,			\$19,252 86
other sources,			1,922 00
Balance to profit and loss,		7,040 98	
		<u>\$21,174 86</u>	<u>\$21,174 86</u>
PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1906,			\$4,117 46
Balance of manufacturing account,			7,040 98
Interest paid,		\$4,571 48	
Other items,		2,374 22	
Balance June 30, 1907,		4,212 74	
		<u>\$11,158 44</u>	<u>\$11,158 44</u>

AMHERST GAS COMPANY.

ASSETS.	
Real estate (gas),	\$405 00
Machinery and manufacturing appliances (gas),	4,651 50
Street mains (gas),	4,151 34

Meters (gas),	\$757 90
Due for gas,	662 21
Coke on hand,	25 00
Enrichers on hand,	230 00
Other gas materials on hand,	25 00
Real estate (electric),	6,351 47
Steam plant (electric),	35,659 82
Electric plant,	24,329 98
Electric lines,	34,375 54
Transformers,	6,730 37
Meters (electric),	5,944 01
Arc lamps,	1,805 27
Due for electric light and power,	5,138 15
Fuel on hand (electric),	250 00
Carbons on hand,	30 00
Sundry accounts due the company,	1,021 12
Office furniture,	679 10
Cash on hand,	879 51
Insurance,	250 00
Total assets, as per books of the company,	<u>\$134,352 29</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	30,000 00
Notes payable,	27,500 00
Unpaid bills,	9,125 74
Total liabilities, as per books of the company,	<u>\$126,625 74</u>
Profit and loss balance,	7,726 55
	<u>\$134,352 29</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$2,759 56	
For distribution,	29 80	
management,	507 03	
taxes and incidentals,	374 09	
	<u>\$3,670 48</u>	
Operating expenses (electric) :		
At station,	\$8,928 27	
For distribution,	2,069 05	
management,	2,049 12	
taxes and incidentals,	1,418 52	
	<u>14,464 96</u>	
Income from sale of gas,		\$2,952 75
sale of electric light and power,		23,229 42
Balance to profit and loss:		
Gas,		717 73
Electric,	8,764 46	
	<u>\$26,899 90</u>	<u>\$26,899 90</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$5,979 37
Balance of gas manufacturing account,	\$717 73	
Balance of electric manufacturing account,		8,764 46
Interest paid,	2,699 55	
Dividends declared,	3,600 00	
Balance June 30, 1907,	7,726 55	
	<u>\$14,743 83</u>	<u>\$14,743 83</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$21,030 82
Machinery and manufacturing appliances,	39,718 25
Street mains,	91,470 82
Meters,	10,609 87
Due for gas,	3,199 54
Gas coal on hand,	1,497 86
Coke on hand,	266 00
Tar on hand,	195 00
Enrichers on hand,	22 95
Purifying materials on hand,	67 20
Other materials on hand,	1,347 92
Stoves on hand,	732 60
Fixtures on hand,	1,058 79
Horses, wagons, etc.,	1,389 00
Sundry accounts due the company,	2,102 78
Office furniture,	848 83
Cash on hand,	369 91
Insurance and interest,	719 85
Total assets, as per books of the company,	\$176,647 99

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	30,000 00
Notes payable,	29,800 00
Unpaid bills,	1,298 65
Deposits,	135 60
Interest accrued but not due,	741 87
Amounts due from the company, not included above,	7,456 85
Total liabilities, as per books of the company,	\$169,432 97
Profit and loss balance,	7,215 02
	\$176,647 99

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$16,145 73	
For distribution,	1,444 17	
management,	7,920 23	
taxes and incidentals,	1,591 38	
	\$27,101 51	
Income from sale of gas,		\$30,774 26
residuals,		2,967 94
other sources,		112 35
Balance to profit and loss,	6,753 04	
	\$33,854 55	\$33,854 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$19,417 54
Balance of manufacturing account,		6,753 04
Jobbing,		1,248 28
Interest paid,	\$3,587 31	
Other items,	16,616 53	
Balance June 30, 1907,	7,215 02	
	\$27,418 86	\$27,418 86

ASHBURNHAM.

(See GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.)

ASHBY.

(See W. O. LOVELAND.)

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	16,112 20
Street mains (gas),	19,993 99
Meters (gas),	3,106 61
Due for gas,	930 27
Gas coal on hand,	302 50
Enrichers on hand,	229 70
Purifying materials on hand,	108 75
Other gas materials on hand,	200 00
Stoves on hand,	92 50
Real estate (electric),	1,550 00
Steam plant (electric),	17,312 74
Electric plant,	40,030 82
Electric lines,	7,583 18
Transformers,	1,417 64
Meters (electric),	1,885 19
Arc lamps,	1,960 65
Due for electric light and power,	1,440 56
Fuel on hand (electric),	348 32
Carbons on hand,	22 75
Oil and waste on hand,	9 00
Globes on hand,	9 52
Other electric materials on hand,	100 00
Electric fixtures on hand,	350 00
Cash on hand,	5,504 41

Total assets, as per books of the company, \$129,601 30

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Interest accrued but not due,	625 00

Total liabilities, as per books of the company, \$100,625 00

Profit and loss balance, 28,976 30

\$129,601 30

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$6,472 22	
For distribution,	925 09	
management,	1,349 59	
taxes and incidentals,	742 00	
		\$9,488 90

	Dr.	Cr.
Operating expenses (electric) :		
At station,	\$10,000 37	
For distribution,	822 12	
management,	1,352 17	
taxes and incidentals,	859 46	
	<hr/>	
	\$13,034 12	
Income from sale of gas,		\$14,061 02
other sources (gas),		7 50
sale of electric light and power,		19,466 00
other sources (electric),		1 21
Balance to profit and loss :		
Gas,	4,579 62	
Electric,	6,433 09	
	<hr/>	
	\$33,535 73	\$33,535 73
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1906,		\$23,730 46
Balance of gas manufacturing account,		4,579 62
Balance of electric manufacturing account,		6,433 09
Interest received,		24 04
Jobbing,		209 09
Interest paid,	\$2,500 00	
Dividends declared,	3,500 00	
Balance June 30, 1907,	28,976 30	
	<hr/>	
	\$34,976 30	\$34,976 30

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.	
Real estate,	\$43,286 41
Machinery and manufacturing appliances,	45,288 22
Street mains,	30,391 26
Meters,	11,110 13
Due for gas,	3,553 16
Gas coal on hand,	8,661 20
Coke on hand,	320 00
Tar on hand,	180 00
Enrichers on hand,	105 00
Purifying materials on hand,	80 00
Other materials on hand,	2,513 55
Stoves on hand,	304 08
Fixtures on hand,	205 27
Sundry accounts due the company,	1,334 20
Office furniture,	550 21
Cash on hand,	5,076 51
Investments,	9,194 28
Total assets, as per books of the company,	<hr/> \$162,153 48
LIABILITIES.	
Capital stock,	\$58,000 00
Unpaid bills,	1,581 26
Deposits,	6 09
Depreciation fund,	5,000 00
Premium on new capital stock,	14,500 00
Total liabilities, as per books of the company,	<hr/> \$79,087 35
Profit and loss balance,	83,066 13
	<hr/>
	\$162,153 48

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At works,	\$30,099 06		
For distribution,	3,876 14		
management,	6,638 85		
taxes and incidentals,	2,053 02		
		\$42,667 07	
Income from sale of gas,			\$49,199 86
residuals,			8,139 64
other sources,			20 45
Balance to profit and loss,		14,692 88	
		\$57,359 95	\$57,359 95
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1906,			\$78,023 47
Balance of manufacturing account,			14,692 88
Interest received,			373 39
Rents,			976 69
Jobbing,			684 64
Interest paid,	\$503 49		
Dividends declared,	6,090 00		
Depreciation fund,	5,000 00		
Other items,	91 45		
Balance June 30, 1907,	83,066 13		
		\$94,751 07	\$94,751 07

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$29,391 60
Steam plant,	75,590 09
Electric plant,	27,206 83
Electric lines,	36,522 76
Transformers,	13,053 19
Meters,	10,890 25
Arc lamps,	2,523 66
Due for light and power,	10,591 15
Fuel on hand,	2,787 02
Carbons on hand,	95 16
Oil and waste on hand,	52 22
Incandescent lamps on hand,	746 44
Globes on hand,	125 00
Other materials on hand,	1,660 81
Motors on hand,	1,620 00
Fixtures on hand,	1,378 12
Automobile,	550 00
Sundry accounts due the company,	2,465 39
Office furniture,	913 63
Cash on hand,	16,126 51
Reserved fund,	10,184 35
Sinking fund,	5,517 46
Investments,	6,325 10
Total assets, as per books of the company,	\$256,316 74

LIABILITIES.

Capital stock,	\$165,000 00
Bonds issued,	30,000 00
Unpaid bills,	15,421 61
Unpaid dividends,	2,475 00
Interest accrued but not due,	125 00

Total liabilities, as per books of the company,	\$213,021 61
Profit and loss balance,	43,295 13

\$256,316 74

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$22,932 62		
For distribution, 3,327 12		
management, 5,912 81		
taxes and incidentals, 4,344 96		
	\$36,517 51	
Income from sale of light and power,		\$76,790 30
Balance to profit and loss,	40,272 79	
	\$76,790 30	\$76,790 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$33,098 98
Balance of manufacturing account,		40,272 79
Interest received,		708 25
Rents,		298 50
Jobbing,		301 03
Interest paid, \$1,500 00		
Dividends declared, 9,900 00		
Depreciation, 19,904 00		
Other items, 80 42		
Balance June 30, 1907, 43,295 13		
	\$74,679 55	\$74,679 55

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$2,447 32
Steam plant,	7,059 34
Electric plant,	5,975 02
Electric lines,	14,745 58
Transformers,	1,771 79
Meters,	3,470 73
Arc lamps,	511 91
Due for light and power,	1,927 30
Fuel on hand,	169 75
Carbons on hand,	31 89
Oil and waste on hand,	24 90
Incandescent lamps on hand,	21 84
Globes on hand,	49 96
Sundry accounts due the company,	450 34
Office furniture,	81 35
Cash on hand,	231 51
Insurance,	152 93

Sinking fund,	\$265 25
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$40,388 71</u>

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	8,500 00
Notes payable,	13,100 00
Unpaid bills,	1,129 47
Interest accrued but not due,	436 17
Amounts due from the company, not included above,	6,025 11

Total liabilities, as per books of the company,	<u>\$39,190 75</u>
Profit and loss balance,	1,197 96
	<u>\$40,388 71</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$4,966 41		
For distribution, 864 48		
management, 1,358 05		
taxes and incidentals, 478 34		
	\$7,667 28	
Income from sale of light and power,		\$10,077 73
Balance to profit and loss, 2,410 45		
	<u>\$10,077 73</u>	<u>\$10,077 73</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$2,073 61
Balance of manufacturing account,		2,410 45
Rents,		83 66
Jobbing,		76 36
Interest paid, \$1,386 92		
Dividends declared, 500 00		
Other items, 1,559 20		
Balance June 30, 1907, 1,197 96		
	<u>\$4,644 08</u>	<u>\$4,644 08</u>

BALLOU, G. M.

(Shirley.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$1,303 00		
For distribution, 2 00		
taxes and incidentals, 146 08		
	\$1,451 08	
Income from sale of light and power,		\$3,206 19
Balance to profit and loss, 1,755 11		
	<u>\$3,206 19</u>	<u>\$3,206 19</u>

BARRE ACETYLENE GAS COMPANY.

ASSETS.

Real estate,	\$1,055 87
Machinery and manufacturing appliances,	1,005 50
Street mains,	5,270 98

Meters,	\$274 75
Due for gas,	268 11
Other materials on hand,	1,065 00
Stoves on hand,	8 40
Fixtures on hand,	54 41
Sundry accounts due the company,	80 46
Cash on hand,	136 40
Total assets, as per books of the company,	\$9,219 88

LIABILITIES.

Capital stock,	\$7,200 00
Amounts due from the company, not included above,	1,050 00

Total liabilities, as per books of the company,	\$8,250 00
Profit and loss balance,	969 88
	\$9,219 88

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$1,079 90		
For distribution, 412 12		
management, 17 49		
taxes and incidentals, 152 19		
	\$1,661 70	
Income from sale of gas,		\$2,041 32
Balance to profit and loss, 379 62		
	\$2,041 32	\$2,041 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$590 26
Balance of manufacturing account,		379 62
Balance June 30, 1907, \$969 88		
	\$969 88	\$969 88

BERNARDSTON ACETYLENE LIGHT COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$500 00
Machinery and manufacturing appliances,	1,000 00
Street mains,	1,215 40
Meters,	163 91
Due for gas,	28 43
Other materials on hand,	25 62
Fixtures on hand,	91
Cash on hand,	28 24
Total assets, as per books of the company,	\$2,962 51

LIABILITIES.

Capital stock,	\$2,200 00
Notes payable,	500 00
Unpaid bills,	191 91
Total liabilities, as per books of the company,	\$2,891 91
Profit and loss balance,	70 60
	\$2,962 51

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works,	\$322 99		
For distribution,	5 00		
taxes and incidentals,	7 90		
		\$335 89	
Income from sale of gas,			\$444 46
Balance to profit and loss,		108 57	
		\$444 46	\$444 46
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,			\$7 03
Balance of manufacturing account,			108 57
Interest paid,	\$45 00		
Balance June 30, 1907,	70 60		
		\$115 60	\$115 60

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas),		\$96,561 83
Machinery and manufacturing appliances (gas),		24,705 95
Street mains (gas),		75,627 85
Meters (gas),		13,841 04
Due for gas,		8,959 04
Gas coal on hand,		4,976 50
Coke on hand,		19 50
Tar on hand,		165 00
Eurichers on hand,		2 38
Stoves on hand,		1,099 62
Real estate (electric),		32,927 21
Steam plant (electric),		61,270 69
Electric plant,		54,048 55
Electric lines,		66,951 20
Transformers,		12,671 62
Meters (electric),		8,856 91
Arc lamps,		5,431 22
Due for electric light and power,		8,133 93
Carbons on hand,		106 00
Oil and waste on hand,		39 00
Motors on hand,		318 06
Horses, wagons, etc.,		2,040 00
Sundry accounts due the company,		1,502 62
Office furniture,		1,454 91
Cash on hand,		2,791 68
Notes receivable,		77,300 00
Investments,		500 00
Total assets, as per books of the company,		\$562,302 31

LIABILITIES.		
Capital stock,		\$285,900 00
Bonds issued,		11,800 00

Deposits,	\$865 00
Premium on capital stock,	95,130 00
Total liabilities, as per books of the company,	\$393,695 00
Profit and loss balance,	168,607 31
	<u>\$562,302 31</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$29,707 05	
For distribution,	7,504 04	
management,	5,100 81	
taxes and incidentals,	3,005 17	
	<u>\$45,317 07</u>	
Operating expenses (electric) :		
At station,	\$23,958 80	
For distribution,	3,422 79	
management,	4,595 61	
taxes and incidentals,	4,977 47	
	<u>36,954 67</u>	
Income from sale of gas,		\$52,170 39
residuals,		6,779 60
other sources (gas),		158 34
sale of electric light and power,		86,159 58
other sources (electric),		534 92
Balance to profit and loss:		
Gas,	13,791 26	
Electric,	49,739 83	
	<u>\$145,802 83</u>	<u>\$145,802 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$147,592 45
Balance of gas manufacturing account,		13,791 26
Balance of electric manufacturing account,		49,739 83
Interest received,		2,431 70
Rents,		84 00
Jobbing,		198 39
Other items of income,		152 20
Interest paid,	\$958 91	
Dividends declared,	28,794 00	
Depreciation,	15,527 74	
Other items,	101 87	
Balance June 30, 1907,	168,607 31	
	<u>\$213,989 83</u>	<u>\$213,989 83</u>

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,718 71
Steam plant,	7,382 90
Electric plant,	4,075 11
Electric lines,	11,182 54
Transformers,	1,327 57
Meters,	1,120 76
Arc lamps,	843 78
Due for light and power,	967 10
Fuel on hand,	15 00

Carbons on hand,	\$32 20
Oil and waste on hand,	19 00
Incandescent lamps on hand,	489 25
Globes on hand,	50 00
Other materials on hand,	790 00
Fixtures on hand,	57 30
Horses, wagons, etc.,	290 00
Sundry accounts due the company,	75 00
Total assets, as per books of the company,	<u>\$32,436 22</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	17,640 00
Unpaid bills,	4,635 80
Total liabilities, as per books of the company,	<u>\$32,275 80</u>
Profit and loss balance,	160 42
	<u>\$32,436 22</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Current bought,	\$5,306 71	
For distribution,	3,403 00	
management,	390 00	
taxes and incidentals,	351 79	
	<u>\$9,451 50</u>	
Income from sale of light and power,		\$10,700 90
Balance to profit and loss,	1,249 40	
	<u>\$10,700 90</u>	<u>\$10,700 90</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$354 73
Balance of manufacturing account,		1,249 40
Interest paid,	\$1,058 40	
Depreciation,	385 31	
Balance June 30, 1907,	160 42	
	<u>\$1,604 13</u>	<u>\$1,604 13</u>

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Steam plant,	\$9,595 06
Electric plant,	7,894 61
Electric lines,	4,363 52
Meters,	2,541 04
Arc lamps,	1,890 77
Due for light and power,	3,558 25
Fuel on hand,	38 99
Carbons on hand,	22 00
Oil and waste on hand,	23 00
Incandescent lamps on hand,	51 00
Tools on hand,	52 00
Cash on hand,	5,448 38
Total assets, as per books of the company,	<u>\$35,478 62</u>

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,000 00
Deposits,	55 00
Interest due but not paid,	510 00

Total liabilities, as per books of the company,	\$27,065 00
Profit and loss balance,	8,413 62
	<hr/> \$35,478 62

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$19,878 62		
For distribution, 1,654 69		
management, 479 95		
taxes and incidentals, 254 39		
	<hr/>	
Income from sale of light and power,	\$22,267 65	\$21,947 29
other sources,		4,630 04
Balance to profit and loss,	4,309 68	
	<hr/>	<hr/>
	\$26,577 33	\$26,577 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$3,966 84
Balance of manufacturing account,		4,309 68
Interest received,		89 54
Other items of income,		1,097 56
Interest paid, \$1,020 00		
Other items, 30 00		
Balance June 30, 1907, 8,413 62		
	<hr/>	<hr/>
	\$9,463 62	\$9,463 62

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Real estate (gas),	\$5,700,538 44
Machinery and manufacturing appliances (gas),	5,483,558 70
Street mains (gas),	9,330,972 36
Services (gas),	1,307,776 93
Meters (gas),	1,303,574 78
Due for gas,	128,294 53
Gas coal on hand,	35,134 08
Coke on hand,	1,271 98
Tar, etc., on hand,	20,361 14
Enrichers on hand,	47,887 64
Purifying materials on hand,	21,268 32
Other gas and electric materials on hand,	244,765 26
Stoves on hand,	271,417 70
Real estate (electric),	110,572 03
Steam plant (electric),	150,676 16
Electric plant,	152,011 43
Electric lines,	329,415 68
Transformers,	49,358 92
Meters (electric),	55,888 61
Arc lamps,	23,432 77
Due for electric light and power,	20,936 74
Motors on hand,	1,216 84

Horses, wagons, etc.,	\$34,427 89
Sundry accounts due the company,	25,510 21
Office furniture,	42,416 93
Cash on hand,	153,150 90
Interest prepaid,	637 60
Insurance,	7,448 49
Printing plant,	6,694 85

Total assets, as per books of the company,	\$25,060,617 91
Profit and loss balance,	35,491 39

\$25,096,109 30

LIABILITIES.

Capital stock,	\$15,124,600 00
Notes payable,	589,091 00
Unpaid bills,	233,378 99
Deposits,	133,075 61
Reserved fund,	74,175 72
Premium on capital stock,	8,893,264 80
Amounts due from the company, not included above,	48,523 18

Total liabilities, as per books of the company,	\$25,096,109 30
---	-----------------

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$879,964 96	
Gas bought,	497,139 28	
For distribution,	416,740 36	
management,	260,562 13	
taxes and incidentals,	327,178 83	
	<hr/>	\$2,381,585 56
Operating expenses (electric) :		
At station,	\$49,470 01	
Current bought,	7 10	
For distribution,	35,518 46	
management,	12,000 00	
taxes and incidentals,	9,795 06	
	<hr/>	106,790 63
Income from sale of gas,		\$3,366,125 41
residuals,		37,834 94
sale of electric light and power,		248,285 12
other sources (electric),		445 00
Balance to profit and loss :		
Gas,	1,022,374 79	
Electric,	141,939 49	
	<hr/>	\$3,652,690 47
	\$3,652,690 47	\$3,652,690 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$82,668 73	
Balance of gas manufacturing account,		\$1,022,374 79
Balance of electric manufacturing account,		141,939 49
Interest received,		4,325 92
Rents,		16,971 55
Jobbing,		14,082 13
Interest paid,	18,995 72	
Dividends declared,	1,058,722 00	

	DR.	CR.
Depreciation,	\$18,680 96	
Reserve fund,	50,000 00	
Other items,	6,117 86	
Balance June 30, 1907,		\$35,491 39
	<hr/> \$1,235,185 27	<hr/> \$1,235,185 27

BRIDGES AND COMPANY, J. B.

(South Deerfield.)

ASSETS.

Electric lines,	\$3,014 94
Transformers,	530 73
Meters,	305 27
Incandescent lamps on hand,	2 00
Other materials on hand,	60 50
Fixtures on hand,	35 00
Office furniture,	15 00
Cash on hand,	73 03
Total assets, as per books of the company,	<hr/> \$4,036 47

LIABILITIES.

Capital invested,	\$3,963 44
Total liabilities, as per books of the company,	<hr/> \$3,963 44
Profit and loss balance,	73 03

\$4,036 47

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Current bought,	\$397 79	
For distribution,	128 00	
management,	12 00	
	<hr/> \$537 79	
Income from sale of light and power,		\$598 32
other sources,		12 50
Balance to profit and loss,	73 03	
	<hr/> \$610 82	<hr/> \$610 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$73 03
Balance June 30, 1907,	\$73 03	
	<hr/> \$73 03	<hr/> \$73 03

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 12
Steam plant,	5,544 33
Electric plant,	5,520 19
Electric lines,	13,483 66
Transformers,	2,720 43
Meters,	971 51
Due for light and power,	593 01

Fuel on hand,	\$75 00
Carbons on hand,	5 00
Oil and waste on hand,	30 00
Incandescent lamps on hand,	30 00
Globes on hand,	5 00
Other materials on hand,	100 00
Cash on hand,	115 00

Total assets, as per books of the company, \$32,426 25

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Amounts due from the company, not included above,	986 10

Total liabilities, as per books of the company, \$30,986 10

Profit and loss balance, 1,440 15

\$32,426 25

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$4,757 89		
For distribution, 511 23		
management, 16 50		
taxes and incidentals, 535 46		
	\$5,821 08	
Income from sale of light and power,		\$6,694 10
Balance to profit and loss,	873 02	
	\$6,694 10	\$6,694 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$1,317 13
Balance of manufacturing account,		873 02
Interest paid, \$750 00		
Balance June 30, 1907, 1,440 15		
	\$2,190 15	\$2,190 15

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$110,945 26
Machinery and manufacturing appliances,	331,374 43
Street mains,	141,716 68
Services,	35,342 13
Meters,	63,698 62
Due for gas,	10,830 88
Gas coal on hand,	4,750 00
Coke on hand,	600 00
Tar on hand,	525 00
Purifying materials on hand,	1,200 00
Other materials on hand,	31,986 01
Stoves on hand,	3,746 99
Gas on hand,	312 48
Horses, wagons, etc.,	1,594 33
Sundry accounts due the company,	3,969 38

Office furniture,	\$425 84
Cash on hand,	15,150 74
Insurance,	275 31
Total assets, as per books of the company,	<u>\$758,444 08</u>

LIABILITIES.

Capital stock,	\$390,000 00
Bonds issued,	100,000 00
Notes payable,	201,000 00
Unpaid bills,	12,779 69
Deposits,	401 50
Unpaid dividends,	4,875 00
Interest accrued but not due,	2,500 00
Amounts due from the company, not included above,	2,498 12
Total liabilities, as per books of the company,	<u>\$714,054 31</u>
Profit and loss balance,	44,389 77
	<u>\$758,444 08</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$82,438 19	
For distribution,	21,381 68	
management,	4,854 98	
taxes and incidentals,	9,888 19	
	<u>\$118,563 04</u>	
Income from sale of gas,		\$162,852 75
residuals,		6,004 87
other sources,		61 56
Balance to profit and loss,	50,356 14	
	<u>\$168,919 18</u>	<u>\$168,919 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$35,064 31
Balance of manufacturing account,		50,356 14
Interest received,		231 40
Jobbing,		1,980 71
Other items of income,		531 12
Interest paid,	\$17,073 91	
Dividends declared,	19,500 00	
Depreciation,	7,200 00	
Balance June 30, 1907,	44,389 77	
	<u>\$88,163 68</u>	<u>\$88,163 68</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$213,048 11
Steam plant,	263,756 24
Electric plant,	94,832 69
Electric lines,	208,291 19
Transformers,	38,549 36
Meters,	34,640 02
Arc lamps,	16,015 16
Due for light and power,	32,413 44

Fuel on hand,	\$4,943 98
Carbons on hand,	163 91
Oil and waste on hand,	264 50
Incandescent lamps on hand,	3,500 00
Other materials on hand,	2,708 80
Horses, wagons, etc.,	2,800 00
Sundry accounts due the company,	7,288 98
Office furniture,	1,227 05
Cash on hand,	71,975 94
Total assets, as per books of the company,	\$996,419 37

LIABILITIES.

Capital stock,	\$700,000 00
Unpaid bills,	34,577 39
Reserved fund,	60,000 00
Premium on new stock,	140,000 00
Total liabilities, as per books of the company,	\$934,577 39
Profit and loss balance,	61,841 98
	\$996,419 37

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$62,821 81		
For distribution, 38,114 07		
management, 12,006 49		
taxes and incidentals, 25,103 24		
	\$138,045 61	
Income from sale of light and power,		\$280,919 21
Balance to profit and loss, 142,873 60		
	\$280,919 21	\$280,919 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$41,291 86
Balance of manufacturing account,		142,873 60
Interest received,		1,503 52
Rents,		1,200 00
Interest paid, \$27 00		
Dividends declared, 70,000 00		
Depreciation, 35,000 00		
Reserve fund, 20,000 00		
Balance June 30, 1907, 61,841 98		
	\$186,868 98	\$186,868 98

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$326,224 71
Machinery and manufacturing appliances,	733,704 36
Street mains,	504,791 97
Works in process,	353,484 43
Meters,	61,989 35
Due for gas,	31,574 51
Gas coal on hand,	7,272 48
Coke on hand,	1,125 00
Enrichers on hand,	5,033 21
Purifying materials on hand,	404 96

Other materials on hand,	\$43,380 15
Stoves on hand,	3,858 42
Horses, wagons, etc.,	1,170 42
Sundry accounts due the company,	8,509 84
Cash on hand,	662 72
Total assets, as per books of the company,	\$2,083,186 53

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	266,000 00
Unpaid bills,	28,427 63
Deposits,	15,044 99
Unpaid dividends,	5 00
Interest accrued but not due,	1,390 70
Reserved fund,	10,000 00
Premium on capital stock,	275,965 50
Total liabilities, as per books of the company,	\$1,596,833 82
Profit and loss balance,	486,352 71
	\$2,083,186 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$269,011 89	
For distribution,	50,716 13	
management,	28,810 35	
taxes and incidentals,	48,995 46	
	\$397,533 83	
Income from sale of gas,		\$484,741 89
residuals,		65,092 75
other sources,		608 00
Balance to profit and loss,	152,908 81	
	\$550,442 64	\$550,442 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$540,898 00
Balance of manufacturing account,		152,908 81
Interest received,		1,870 26
Rents,		1,177 18
Other items of income,		306 38
Interest paid,	\$12,256 91	
Dividends declared,	120,000 00	
Stock premium transferred,	75,965 50	
Other items,	2,585 51	
Balance June 30, 1907,	486,352 71	
	\$697,160 63	\$697,160 63

CAPE LIGHT, HEAT AND POWER COMPANY.

(Provincetown.)

ASSETS.

Real estate,	\$3,600 00
Electric plant,	9,773 88
Electric lines,	9,244 62
Transformers,	742 77
Meters,	667 68

Incandescent street lamps,	\$117 00
Electric pump,	2,400 00
Due for light and power,	443 21
Fuel on hand,	348 16
Oil and waste on hand,	18 00
Incandescent lamps on hand,	105 05
Sundry accounts due the company,	10 00
Office furniture,	53 00
Cash on hand,	198 06

Total assets, as per books of the company,	\$27,721 43
Profit and loss balance,	8,361 62

\$36,083 05

LIABILITIES.

Capital stock,	\$35,000 00
Unpaid bills,	1,083 05

Total liabilities, as per books of the company,	\$36,083 05
---	-------------

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$3,601 18		
For distribution, 863 38		
management, 1,328 24		
taxes and incidentals, 676 40		
	\$6,469 20	
Income from sale of light and power,		\$5,505 99
other sources,		1,716 44
Balance to profit and loss,	753 23	
	\$7,222 43	\$7,222 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$1,035 15
Balance of manufacturing account,		753 23
Dividends declared, \$1,400 00		
Depreciation, 8,750 00		
Balance June 30, 1907,		8,361 62
	\$10,150 00	\$10,150 00

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

ASSETS.

Real estate,	\$125,711 94
Steam plant,	31,793 87
Electric plant,	43,073 85
Electric lines,	112,932 45
Transformers,	12,026 56
Meters,	8,135 29
Arc lamps,	6,698 33
Franchise,	30,000 00
Due for light and power,	6,668 50
Fuel on hand,	1,800 00
Carbons on hand,	40 32
Oil and waste on hand,	75 58
Incandescent lamps on hand,	322 03
Globes on hand,	2 08

Other materials on hand,	\$2,530 36
Tools on hand,	515 00
Horses, wagons, etc.,	265 00
Sundry accounts due the company,	2,178 35
Office furniture,	887 37
Cash on hand,	6,863 14
Sinking fund,	7,712 11
Insurance and taxes,	154 37
Investments,	2,000 00
Total assets, as per books of the company,	\$402,386 50

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	150,000 00
Notes payable,	60,000 00
Unpaid bills,	2,607 40
Interest due but not paid,	4,250 00
Amounts due from the company, not included above,	1,049 35
Total liabilities, as per books of the company,	\$367,906 75
Profit and loss balance,	34,479 75
	\$402,386 50

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$15,746 61	
For distribution,	6,686 22	
management,	3,736 56	
taxes and incidentals,	1,744 68	
	\$27,914 07	
Income from sale of light and power,		\$49,616 26
other sources,		20 00
Balance to profit and loss,	21,722 19	
	\$49,636 26	\$49,636 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$24,167 31
Balance of manufacturing account,		21,722 19
Interest received,		145 58
Rents,		142 87
Other items of income,		301 80
Interest paid,	\$12,000 00	
Balance June 30, 1907,	34,479 75	
	\$46,479 75	\$46,479 75

CHARLEMONT ELECTRIC PLANT.

(See G. H. TURNER.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$151,839 00
Machinery and manufacturing appliances (gas),	308,450 26
Street mains (gas),	223,988 67

Meters (gas),	\$37,212 46
Due for gas,	13,012 85
Gas coal on hand,	4,743 04
Coke on hand,	3,750 00
Tar on hand,	1,925 00
Enrichers on hand,	57 90
Other gas materials on hand,	8,720 63
Stoves on hand,	1,638 25
Real estate (electric),	1,000 00
Electric lines,	41,110 90
Transformers,	8,983 60
Meters (electric),	4,762 26
Arc lamps,	4,542 53
Due for electric light and power,	5,088 29
Other electric materials on hand,	205 60
Sundry accounts due the company,	1,331 44
Cash on hand,	48,065 71
Insurance,	560 37
Total assets, as per books of the company,	<u>\$870,988 76</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	133,000 00
Unpaid bills,	25,883 27
Deposits,	9,535 56
Amounts due from the company, not included above,	549 09
Total liabilities, as per books of the company,	<u>\$668,967 92</u>
Profit and loss balance,	202,020 84
	<u>\$870,988 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$113,746 69	
Gas bought,	17,469 25	
For distribution,	19,404 61	
management,	12,126 73	
taxes and incidentals,	16,886 03	
	<u>\$179,633 31</u>	
Operating expenses (electric):		
At station,	\$400 00	
Current bought,	32,244 41	
For distribution,	8,124 87	
management,	4,051 82	
taxes and incidentals,	2,299 78	
	<u>47,120 88</u>	
Income from sale of gas,		\$190,911 36
residuals,		38,634 53
other sources (gas),		7 00
sale of electric light and power,		67,732 39
Balance to profit and loss:		
Gas,	49,919 58	
Electric,	20,611 51	
	<u>\$297,285 28</u>	<u>\$297,285 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$187,552 50
Balance of gas manufacturing account,		49,919 58
Balance of electric manufacturing account,		20,611 51
Interest received,		237 79
Rents,		53 17
Other items of income,		39 95
Interest paid,	\$4,393 66	
Dividends declared,	50,000 00	
Depreciation,	2,000 00	
Balance June 30, 1907,	202,020 84	
	<hr/>	<hr/>
	\$258,414 50	\$258,414 50

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$152,072 91
Machinery and manufacturing appliances (gas),	146,970 23
Street mains (gas),	27,125 79
Services (gas),	6,102 12
Meters (gas),	18,697 61
Due for gas,	7,500 58
Other gas and electric materials on hand,	19,248 47
Real estate (electric),	29,344 40
Steam plant (electric),	77,692 79
Electric plant,	47,174 64
Electric lines,	61,144 95
Transformers,	10,005 68
Meters (electric),	13,982 90
Arc lamps,	9,310 19
Due for electric light and power,	8,308 00
Motors on hand,	549 18
Horses, wagons, etc.,	849 70
Sundry accounts due the company,	2,069 39
Office furniture,	1,599 93
Cash on hand,	4,100 14
Insurance,	734 26
Total assets, as per books of the company,	<hr/> \$644,583 86

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	175,000 00
Notes payable,	12,500 00
Unpaid bills,	7,655 06
Deposits,	13,897 50
Interest accrued but not due,	2,916 67
Reserved fund,	2,500 00
Amounts due from the company, not included above,	1,904 70

Total liabilities, as per books of the company,	\$516,373 93
Profit and loss balance,	128,209 93
	<hr/> \$644,583 86

MANUFACTURING ACCOUNT.			
	DR.	CR.	
Operating expenses (gas) :			
At works,	\$2,905 93		
Gas bought,	37,427 10		
For distribution,	13,769 17		
management,	10,545 28		
taxes and incidentals,	8,455 07		
		\$73,102 55	
Operating expenses (electric) :			
At station,	\$4,045 65		
Current bought,	26,611 20		
For distribution,	10,429 83		
management,	6,900 29		
taxes and incidentals,	6,158 89		
		54,145 86	
Income from sale of gas,			\$96,948 47
sale of electric light and power,			89,771 48
Balance to profit and loss :			
Gas,	23,845 92		
Electric, :	35,625 62		
	\$186,719 95	\$186,719 95	
PROFIT AND LOSS ACCOUNT.			
	DR.	CR.	
Balance June 30, 1906,		\$107,883 17	
Balance of gas manufacturing account,		23,845 92	
Balance of electric manufacturing account,		35,625 62	
Interest received,		183 90	
Rents,		104 43	
Jobbing,		11 33	
Other items of income,		98 79	
Interest paid,	\$8,205 01		
Dividends declared,	30,000 00		
Depreciation,	1,190 35		
Other items,	147 87		
Balance June 30, 1907,	128,209 93		
	\$167,753 16	\$167,753 16	

CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

ASSETS.	
Real estate,	\$1,635 05
Steam plant,	840 35
Water power plant,	2,407 81
Electric plant,	1,331 16
Electric lines,	1,115 65
Meters,	425 83
Arc lamps,	8 00
Due for light and power,	188 78
Fuel on hand,	10 00
Oil and waste on hand,	2 00
Incandescent lamps on hand,	15 00
Other materials on hand,	427 65
Fixtures on hand,	76 68

Sundry accounts due the company,	\$19 48
Cash on hand,	567 39
Total assets, as per books of the company,	\$9,070 83
Profit and loss balance,	1,667 30
	<hr/>
	\$10,738 13

LIABILITIES.

Capital invested,	\$5,600 00
Notes payable,	4,700 00
Unpaid bills,	329 64
Interest due but not paid,	57 00
Interest accrued but not due,	51 49
Total liabilities, as per books of the company,	<hr/>
	\$10,738 13

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$956 83		
For distribution, 228 52		
management, 44 79		
taxes and incidentals, 112 90		
	<hr/>	
	\$1,343 04	
Income from sale of light and power,		\$1,930 08
Balance to profit and loss,	587 04	
	<hr/>	
	\$1,930 08	\$1,930 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$1,666 98	
Balance of manufacturing account,		\$587 04
Interest paid, 279 96		
Depreciation, 307 40		
Balance June 30, 1907,		1,667 30
	<hr/>	<hr/>
	\$2,254 34	\$2,254 34

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,363 61
Machinery and manufacturing appliances,	61,817 72
Street mains,	122,329 14
Services,	3,079 92
Meters,	28,320 41
Due for gas,	4,828 07
Gas coal on hand,	83 76
Enrichers on hand,	162 75
Purifying materials on hand,	346 14
Other materials on hand,	1,156 70
Stoves on hand,	3,504 28
Fixtures on hand,	4,267 98
Horses, wagons and tools,	6,433 52
Sundry accounts due the company,	8,500 84
Office furniture,	1,382 30
Cash on hand,	1,992 39
Total assets, as per books of the company,	<hr/>
	\$297,569 53

LIABILITIES.

Capital stock,	\$166,500 00
Bonds issued,	60,000 00
Notes payable,	26,130 00
Unpaid bills,	12,568 31
Deposits,	328 62
Interest accrued but not due,	1,000 00
Total liabilities, as per books of the company,	\$266,526 93
Profit and loss balance,	31,042 60
	<u>\$297,569 53</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$15,232 43	
For distribution,	5,761 26	
management,	6,377 48	
taxes and incidentals,	2,421 33	
	<u>\$29,792 50</u>	
Income from sale of gas,		\$39,411 76
residuals,		44 50
Balance to profit and loss,	9,663 76	
	<u>\$39,456 26</u>	<u>\$39,456 26</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$36,863 25
Balance of manufacturing account,		9,663 76
Rents,		80 00
Other items of income,		2,979 02
Interest paid,	\$10,902 73	
Dividends declared,	5,180 00	
Other items,	2,460 70	
Balance June 30, 1907,	31,042 60	
	<u>\$49,586 03</u>	<u>\$49,586 03</u>

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Real estate (gas),	\$3,398 00
Machinery and manufacturing appliances (gas),	7,347 32
Street mains (gas),	4,321 07
Meters (gas),	1,207 02
Due for gas,	769 15
Gas coal on hand,	1,341 30
Coke on hand,	5 00
Tar on hand,	200 00
Purifying materials on hand,	15 00
Other gas materials on hand,	3 50
Gas fixtures on hand,	40 00
Real estate (electric),	3,383 00
Steam plant (electric),	14,792 71
Electric plant,	3,443 06
Electric lines,	5,429 83
Transformers,	1,044 86
Meters (electric),	724 35
Arc lamps,	1,535 13

Due for electric light and power,	\$466 91
Fuel on hand (electric),	1,127 00
Oil and waste on hand,	45 00
Incandescent lamps on hand,	64 41
Globes on hand,	38 30
Other electric materials on hand,	100 00
Electric fixtures on hand,	60 00
Sundry accounts due the company,	131 77
Office furniture,	92 83
Cash on hand,	1,220 50

Total assets, as per books of the company, \$52,347 02

LIABILITIES.

Capital stock,	\$26,000 00
Bonds issued,	8,500 00
Notes payable,	16,000 00
Unpaid bills,	730 14

Total liabilities, as per books of the company, \$51,230 14

Profit and loss balance, 1,116 88

\$52,347 02

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$4,108 11	
For distribution,	132 30	
management,	407 92	
taxes and incidentals,	311 04	
	\$4,959 37	
Operating expenses (electric) :		
At station,	\$4,948 41	
For distribution,	728 40	
management,	407 91	
taxes and incidentals,	622 06	
	6,706 78	
Income from sale of gas,		\$6,382 37
residuals,		313 50
sale of electric light and power,		8,742 32
Balance to profit and loss:		
Gas,	1,736 50	
Electric,	2,035 54	
	\$15,438 19	\$15,438 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$1,604 80	
Balance of gas manufacturing account,		\$1,736 50
Balance of electric manufacturing account,		2,035 54
Jobbing,		191 02
Interest paid,	891 38	
Other items,	350 00	
Balance June 30, 1907,	1,116 88	
	\$3,963 06	\$3,963 06

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$16,780 26
Machinery and manufacturing appliances,	65,247 23
Street mains,	160,116 92
Services,	6,964 60
Meters,	10,020 96
Due for gas,	2,525 64
Gas coal on hand,	39 78
Tar on hand,	430 28
Other materials on hand,	18,522 16
Stoves on hand,	562 43
Horses, wagons, etc.,	1,187 03
Sundry accounts due the company,	1,628 65
Office furniture,	393 13
Cash on hand,	5,166 20
Insurance,	223 55
Total assets, as per books of the company,	\$289,808 82
Profit and loss balance,	9,933 22
	<hr/>
	\$299,742 04

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	260,000 00
Unpaid bills,	6,072 88
Deposits,	561 20
Amounts due from the company, not included above,	107 96
Total liabilities, as per books of the company,	<hr/>
	\$299,742 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3,251 06	
Gas bought,	8,119 80	
For distribution,	5,609 41	
management,	4,634 76	
taxes and incidentals,	923 58	
	<hr/>	
	\$22,538 61	
Income from sale of gas,		\$24,878 54
residuals,		304 42
Balance to profit and loss,	2,644 35	
	<hr/>	
	\$25,182 96	\$25,182 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$1,669 91	
Balance of manufacturing account,		\$2,644 35
Interest received,		126 59
Jobbing,		73 04
Other items of income,		279 05
Interest paid,	8,398 25	
Depreciation,	2,905 92	
Other items,	82 17	
Balance June 30, 1907,		9,933 22
	<hr/>	
	\$13,056 25	\$13,056 25

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,343 20
Machinery and manufacturing appliances (gas),	51,671 06
Street mains (gas),	35,273 77
Services (gas),	9,005 87
Meters (gas),	7,510 66
Due for gas,	3,509 81
Gas coal on hand,	2,454 88
Coke on hand,	806 26
Tar on hand,	408 90
Enrichers on hand,	208 14
Purifying materials on hand,	22 41
Other gas materials on hand,	436 00
Stoves on hand,	687 47
Gas fixtures on hand,	696 54
Real estate (electric),	29,053 45
Steam plant (electric),	15,437 97
Electric plant,	15,194 08
Electric lines,	63,345 47
Transformers,	5,337 60
Meters (electric),	3,639 08
Arc lamps,	2,934 22
Due for electric light and power,	4,344 14
Fuel on hand (electric),	329 90
Carbons on hand,	55 40
Oil and waste on hand,	39 46
Incandescent lamps on hand,	261 49
Globes on hand,	24 32
Other electric materials on hand,	145 09
Motors on hand,	135 37
Horses, wagons, etc.,	404 70
Sundry accounts due the company,	4,371 42
Office furniture,	660 23
Cash on hand,	388 39
Insurance,	453 48
Total assets, as per books of the company,	<u>\$274,590 23</u>

LIABILITIES.

Capital stock,	\$123,000 00
Bonds issued,	110,000 00
Notes payable,	12,000 00
Unpaid bills,	1,979 99
Deposits,	215 00
Interest accrued but not due,	360 00
Reserved fund,	10,050 57
Depreciation fund,	4,831 32
Amounts due from the company, not included above,	<u>11,993 00</u>
Total liabilities, as per books of the company,	\$274,429 88
Profit and loss balance,	160 35
	<u>\$274,590 23</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$20,454 54	
For distribution,	1,798 35	
management,	4,335 18	
taxes and incidentals,	1,732 01	
	<hr/>	
	\$28,320 08	
Operating expenses (electric) :		
At station,	\$13,476 46	
For distribution,	3,139 15	
management,	4,335 17	
taxes and incidentals,	2,038 02	
	<hr/>	
	22,988 80	
Income from sale of gas,		\$27,457 21
residuals,		3,488 62
other sources (gas),		161 63
sale of electric light and power,		30,651 89
Balance to profit and loss :		
Gas,	2,787 38	
Electric,	7,663 09	
	<hr/>	
	\$61,759 35	\$61,759 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$3,246 33
Balance of gas manufacturing account,		2,787 38
Balance of electric manufacturing account,		7,663 09
Jobbing,		30 77
Interest paid,	\$5,804 57	
Dividends declared,	7,687 50	
Other items,	75 15	
Balance June 30, 1907,	160 35	
	<hr/>	
	\$13,727 57	\$13,727 57

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,117 00
Steam plant,	7,797 92
Electric plant,	9,883 44
Electric lines,	13,693 72
Transformers,	4,464 64
Meters,	2,103 10
Arc lamps,	208 31
Due for light and power,	1,400 62
Fuel on hand,	297 75
Oil and waste on hand,	22 00
Incandescent lamps on hand,	185 00
Cash on hand,	2,127 76
Notes receivable,	5,000 00
	<hr/>
Total assets, as per books of the company,	\$50,301 26
Profit and loss balance,	576 24
	<hr/>
	\$50,877 50

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Interest due but not paid,	877 50
Total liabilities, as per books of the company,	<u>\$50,877 50</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$6,471 29	
For distribution,	3,441 11	
management,	2,284 00	
taxes and incidentals,	611 01	
	<u>\$12,807 41</u>	
Income from sale of light and power,		\$16,456 61
Balance to profit and loss,	3,649 20	
	<u>\$16,456 61</u>	<u>\$16,456 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$331 07	
Balance of manufacturing account,		\$3,649 20
Interest received,		105 63
Interest paid,	1,000 00	
Depreciation,	3,000 00	
Balance June 30, 1907,		576 24
	<u>\$4,331 07</u>	<u>\$4,331 07</u>

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	8,266 84
Meters (gas),	2,324 97
Gas coal on hand	468 75
Enrichers on hand,	5 00
Other materials on hand,	1,703 91
Real estate (electric),	4,982 92
Steam plant (electric),	6,349 94
Electric plant,	6,465 07
Electric lines,	7,038 46
Transformers,	1,252 98
Meters (electric),	844 53
Arc lamps,	807 82
Due for electric light and power,	1,700 00
Fuel on hand (electric),	1,530 00
Office furniture,	50 00
Cash on hand,	840 69
Total assets, as per books of the company,	<u>\$52,518 84</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	2,500 00
Amounts due from the company, not included above,	24,665 60
Total liabilities, as per books of the company,	\$52,165 60
Profit and loss balance,	353 24
	<hr/> \$52,518 84

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$2,725 27	
For distribution,	29 71	
management,	1,056 54	
taxes and incidentals,	188 34	
	<hr/> \$3,999 86	
Operating expenses (electric) :		
At station,	\$7,956 11	
For distribution,	1,624 52	
management,	1,056 54	
taxes and incidentals,	236 95	
	<hr/> 10,934 12	
Income from sale of gas,		\$5,831 45
sale of electric light and power,		7,394 90
Balance to profit and loss:		
Gas,	1,831 59	
Electric,		3,539 22
	<hr/> \$16,765 57	<hr/> \$16,765 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$2,694 25
Balance of gas manufacturing account,		1,831 59
Balance of electric manufacturing account,	\$3,539 22	
Jobbing,		178 15
Interest paid,	811 53	
Balance June 30, 1907,	353 24	
	<hr/> \$4,703 99	<hr/> \$4,703 99

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,591 75
Street mains,	23,362 79
Meters,	3,210 56
Due for gas,	978 78
Stoves on hand,	137 20
Gas fixtures on hand,	67 00
Sundry accounts due the company,	99 39
Office furniture,	130 31
Cash on hand,	1,290 74
Total assets, as per books of the company,	<hr/> \$39,868 52

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	7,300 00
Unpaid bills,	1,315 54
Deposits,	20 00
Total liabilities, as per books of the company,	\$28,635 54
Profit and loss balance,	11,232 98
	<hr/>
	\$39,868 52

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3 33	
Gas bought,	4,626 14	
For distribution,	386 98	
management,	998 94	
taxes and incidentals,	454 01	
	<hr/>	
	\$6,469 40	
Income from sale of gas,		\$9,251 95
other sources,		70 78
Balance to profit and loss,	2,853 33	
	<hr/>	
	\$9,322 73	\$9,322 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$9,810 14
Balance of manufacturing account,		2,853 33
Interest received,		6 28
Rents,		6 00
Jobbing,		110 04
Other items of income,		18 50
Interest paid,	\$341 71	
Dividends declared,	1,200 00	
Other items,	29 60	
Balance June 30, 1907,	11,232 98	
	<hr/>	
	\$12,804 29	\$12,804 29

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,315 87
Machinery and manufacturing appliances,	78,921 98
Street mains,	142,826 23
Services,	7,565 17
Meters,	11,809 08
Due for gas,	2,986 33
Other materials on hand,	944 96
Stoves and fixtures on hand,	2,352 74
Horses, wagons, etc.,	852 52
Sundry accounts due the company,	1,225 95
Office furniture,	1,103 84
Cash on hand,	6,727 28
Total assets, as per books of the company,	<hr/>
	\$264,631 95

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	60,000 00
Unpaid bills,	1,424 65
Deposits,	295 00
Unpaid dividends,	300 50
Interest accrued but not due,	625 00
Amounts due from the company, not included above,	100 00
Total liabilities, as per books of the company,	\$182,745 15
Profit and loss balance,	81,886 80
	<hr/>
	\$264,631 95

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$269 65	
Gas bought,	12,012 01	
For distribution,	2,644 60	
management,	6,757 61	
taxes and incidentals,	1,771 29	
	<hr/>	
	\$23,455 16	
Income from sale of gas,		\$37,595 98
other sources,		490 54
Balance to profit and loss,	14,631 36	
	<hr/>	
	\$38,086 52	\$38,086 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$75,983 27
Balance of manufacturing account,		14,631 36
Interest received,		54 56
Rents,		30 00
Jobbing,		183 60
Other items of income,		3,050 89
Interest paid,	\$4,704 56	
Dividends declared,	7,200 00	
Other items,	142 32	
Balance June 30, 1907,	81,886 80	
	<hr/>	
	\$93,933 68	\$93,933 68

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.

Electric lines,	\$4,203 18
Transformers,	747 51
Meters,	22 50
Arc lamps,	40 10
Due for light and power,	358 60
Sundry accounts due the company,	415 21
Cash on hand,	774 49
	<hr/>
Total assets, as per books of the company,	\$6,561 59

LIABILITIES.

Capital stock,	\$4,700 00
Total liabilities, as per books of the company,	\$4,700 00
Profit and loss balance,	1,861 59
	<hr/> \$6,561 59

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Current bought,	\$775 72	
For distribution,	30 19	
management,	5 00	
taxes and incidentals,	81 30	
	<hr/>	
Income from sale of light and power,	\$892 21	\$1,552 22
Balance to profit and loss,	660 01	
	<hr/>	<hr/>
	\$1,552 22	\$1,552 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$1,201 58
Balance of manufacturing account,		660 01
Balance June 30, 1907,	\$1,861 59	
	<hr/>	<hr/>
	\$1,861 59	\$1,861 59

DOUGLAS ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$12,744 91
Transformers,	929 89
Meters,	604 13
Due for light and power,	302 09
Incandescent lamps on hand,	40 34
Fixtures on hand,	36 80
Sundry accounts due the company,	31 23
Cash on hand,	53 76
Total assets, as per books of the company,	<hr/> \$14,743 15

LIABILITIES.

Capital stock,	\$7,500 00
Notes payable,	5,382 50
Unpaid bills,	469 32
Interest accrued but not due,	108 70
Total liabilities, as per books of the company,	<hr/> \$13,460 52
Profit and loss balance,	1,282 63
	<hr/> \$14,743 15

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Current bought,	\$1,156 67	
For distribution,	443 90	
management,	432 74	
taxes and incidentals,	145 00	
	<hr/>	
Income from sale of light and power,	\$2,178 31	\$3,017 24
Balance to profit and loss,	838 93	
	<hr/>	<hr/>
	\$3,017 24	\$3,017 24

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$874 62
Balance of manufacturing account,		838 93
Jobbing,		22 60
Interest paid,	\$266 02	
Dividends declared,	187 50	
Balance June 30, 1907,	1,282 63	
	<u>\$1,736 15</u>	<u>\$1,736 15</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$126,308 08
Machinery and manufacturing appliances,	91,995 88
Street mains,	92,278 56
Services,	4,720 41
Meters,	34,943 09
Due for gas,	9,774 35
Gas coal on hand,	694 51
Coke on hand,	1,000 00
Tar on hand,	578 64
Enrichers on hand,	854 87
Other materials on hand,	8,106 53
Horses, wagons, etc.,	1,854 70
Sundry accounts due the company,	3,918 69
Office furniture,	1,149 17
Cash on hand,	6,753 44
Insurance,	192 80
Total assets, as per books of the company,	<u>\$385,123 72</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	55,000 00
Unpaid bills,	11,725 40
Deposits,	5,830 18
Reserved fund,	1,417 84
Amounts due from the company, not included above,	1,213 24
Total liabilities, as per books of the company,	<u>\$295,186 66</u>
Profit and loss balance,	89,937 06
	<u>\$385,123 72</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$75,924 48	
For distribution,	13,051 80	
management,	19,126 54	
taxes and incidentals,	9,969 01	
	<u>\$118,071 83</u>	
Income from sale of gas,		\$133,635 18
residuals,		19,338 71
other sources,		145 75
Balance to profit and loss,	35,097 81	
	<u>\$153,169 64</u>	<u>\$153,169 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$82,738 91
Balance of manufacturing account,		35,097 81
Interest received,		302 00
Jobbing,		560 60
Other items of income,		616 74
Interest paid,	\$3,116 9	
Dividends declared,	22,000 00	
Depreciation,	4,262 06	
Balance June 30, 1907,	89,937 06	
	<hr/>	<hr/>
	\$119,316 06	\$119,316 06

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,000 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	12,000 00
Meters (gas),	2,000 00
Due for gas,	1,547 85
Gas coal on hand,	141 00
Coke on hand,	8 00
Tar on hand,	270 00
Enrichers on hand,	90 00
Purifying materials on hand,	105 00
Other gas materials on hand,	777 40
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Electric lines,	1,730 50
Transformers,	627 65
Meters (electric),	249 30
Due for electric light and power,	686 25
Fuel on hand (electric),	25 00
Carbons on hand,	40 20
Oil and waste on hand,	2 60
Other electric materials on hand,	25 00
Cash on hand,	1,982 75
Total assets, as per books of the company,	<hr/> \$50,308 50

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
Total liabilities, as per books of the company,	<hr/> \$35,000 00
Profit and loss balance,	15,308 50
	<hr/>
	\$50,308 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$7,277 96	
For distribution,	1,766 21	
management,	1,047 22	
taxes and incidentals,	344 75	
	<hr/>	
	\$10,436 14	

Operating expenses (electric) :		DR.	CR.
At station,	\$2,765 43		
For distribution,	650 53		
management,	513 53		
taxes and incidentals,	172 37		
	<hr/>	\$4,101 86	
Income from sale of gas,			\$14,146 30
residuals,			1,727 19
sale of electric light and power,			4,291 34
Balance to profit and loss:			
Gas,		5,437 35	
Electric,		189 48	
		<hr/>	<hr/>
		\$20,164 83	\$20,164 83
PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1906,			\$13,522 18
Balance of gas manufacturing account,			5,437 35
Balance of electric manufacturing account,			189 48
Dividends declared,	\$1,800 00		
Depreciation,	2,040 51		
Balance June 30, 1907,	15,308 50		
	<hr/>	<hr/>	<hr/>
		\$19,149 01	\$19,149 01

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$4,683,432 79
Steam plant,	2,690,140 71
Electric plant,	3,130,451 44
Electric lines,	7,672,250 39
Transformers,	251,326 49
Meters,	681,780 51
Arc lamps,	330,665 62
Due for light and power,	392,063 47
Fuel on hand,	71,070 11
Incandescent lamps on hand,	45,998 60
Other materials on hand,	268,987 65
Motors on hand,	6,320 02
Horses, wagons, etc.,	66,389 63
Sundry accounts due the company,	13,740 64
Cash on hand,	1,590,897 08
Notes receivable,	1,455,626 20
Insurance,	26,128 50
Total assets, as per books of the company,	\$23,377,269 85

LIABILITIES.

Capital stock,	\$12,643,600 00
Bonds issued,	1,485,000 00
Notes payable,	1,683,000 00
Unpaid bills,	119,100 53
Deposits,	10,906 75
Unpaid dividends,	442,526 00
Interest accrued but not due,	12,419 53

Reserved fund,	\$238,438 19
Premium on capital stock,	6,501,170 25
Total liabilities, as per books of the company,	\$23,136,161 25
Profit and loss balance,	241,108 60

\$23,377,269 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$700,991 64	
Current bought,	9,446 40	
For distribution,	389,557 01	
management,	457,634 96	
taxes and incidentals,	598,495 59	
	\$2,156,125 60	
Income from sale of light and power,		\$4,024,620 78
other sources,		18,033 43
Balance to profit and loss,	1,886,528 61	
	\$4,042,654 21	\$4,042,654 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$213,409 98
Balance of manufacturing account,		1,886,528 61
Interest received,		74,034 20
Rents,		11,735 88
Other items of income,		16,831 70
Interest paid,	\$176,451 33	
Dividends declared,	1,304,283 50	
Reserve fund,	456,000 00	
Other items,	24,696 94	
Balance June 30, 1907,	241,108 60	
	\$2,202,540 37	\$2,202,540 37

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$83,839 43
Steam plant,	109,272 83
Electric plant,	72,575 89
Electric lines,	152,846 89
Transformers,	16,635 48
Meters,	22,321 97
Arc lamps,	24,158 30
Due for light and power,	17,731 97
Fuel on hand,	4,732 88
Oil and waste on hand,	98 20
Other materials on hand,	6,533 90
Tools and fixtures on hand,	3,970 06
Sundry accounts due the company,	10,070 28
Office furniture,	1,046 32
Cash on hand,	65,101 07
Interest prepaid,	6 36
Insurance,	730 69

Total assets, as per books of the company, \$591,672 52

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	100,000 00
Notes payable,	128,000 00
Unpaid bills,	13,218 33
Deposits,	195 18
Interest accrued but not due,	1,524 95
Sinking fund reserve,	10,000 00
Amounts due from the company, not included above,	3,979 70

Total liabilities, as per books of the company,	\$506,918 16
Profit and loss balance,	84,754 36
	<u>\$591,672 52</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$52,951 06	
For distribution,	33,908 43	
management,	17,005 95	
taxes and incidentals,	7,579 44	
	<u>\$111,444 88</u>	
Income from sale of light and power,		\$178,535 55
other sources,		12 11
Balance to profit and loss,	67,102 78	
	<u>\$178,547 66</u>	<u>\$178,547 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$43,670 02
Balance of manufacturing account,		67,102 78
Interest received,		669 13
Interest paid,	\$9,187 57	
Dividends declared,	12,500 00	
Reserve fund,	5,000 00	
Balance June 30, 1907,	84,754 36	
	<u>\$111,441 93</u>	<u>\$111,441 93</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$103,772 29
Steam plant,	127,448 49
Electric plant,	84,416 51
Electric lines,	174,920 71
Transformers,	13,555 47
Meters,	15,749 43
Arc lamps,	22,820 29
Due for light and power,	28,376 49
Fuel on hand,	713 61
Carbons on hand,	927 83
Oil and waste on hand,	44 78
Incandescent lamps on hand,	4,658 38
Globes on hand,	174 03
Other materials on hand,	6,542 70
Motors on hand,	9,560 71
Sundry accounts due the company,	628 04
Office furniture,	3,794 51

Cash on hand,	\$13,861 47
Notes receivable,	1,500 00
Insurance,	1,529 78
Work in process,	374,891 83
Total assets, as per books of the company,	\$989,887 35

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	36,086 22
Deposits,	84 00
Unpaid dividends,	12,000 00
Reserved fund,	144,504 74
Premium on capital stock,	75,000 00
Amounts due from the company, not included above,	9,945 25
Total liabilities, as per books of the company,	\$877,620 21
Profit and loss balance,	112,267 14
	\$989,887 35

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$55,380 92		
For distribution, 57,921 95		
management, 21,148 40		
taxes and incidentals, 21,130 91		
	\$155,582 18	
Income from sale of light and power,		\$246,066 24
other sources,		648 96
Balance to profit and loss, 91,133 02		
	\$246,715 20	\$246,715 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$96,410 74
Balance of manufacturing account,		91,133 02
Interest received,		4,981 60
Dividends declared, \$48,000 00		
Reserve fund, 32,258 22		
Balance June 30, 1907, 112,267 14		
	\$192,525 36	\$192,525 36

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$220,572 01
Machinery and manufacturing appliances,	378,731 03
Street mains,	320,781 95
Services,	47,262 86
Meters,	74,054 77
Due for gas,	36,243 68
Gas coal on hand,	374 37
Tar on hand,	3,090 75
Enrichers on hand,	8,543 16
Purifying materials on hand,	1,143 87
Other materials on hand,	38,543 35
Stoves on hand,	6,868 10
Gas fixtures on hand,	1,635 90

Sundry accounts due the company,	\$14,240 49
Office furniture,	2,648 18
Cash on hand,	180,303 91
Total assets, as per books of the company,	\$1,335,038 38

LIABILITIES.

Capital stock,	\$690,000 00
Notes payable,	50,000 00
Unpaid bills,	14,494 17
Deposits,	3,112 00
Reserved fund,	60 38
Premium on capital stock,	111,598 67
Amounts due from the company, not included above,	9,035 23

Total liabilities, as per books of the company,	\$878,300 45
Profit and loss balance,	456,737 93

\$1,335,038 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$121,376 05	
For distribution,	53,540 31	
management,	26,970 17	
taxes and incidentals,	29,879 68	
	\$231,766 21	
Income from sale of gas,		\$380,472 58
residuals,		84 25
other sources,		375 00
Balance to profit and loss,	149,165 62	
	\$380,931 83	\$380,931 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$448,070 66
Balance of manufacturing account,		149,165 62
Interest received,		2,959 49
Rents,		360 82
Jobbing,		300 45
Interest paid,	\$3,965 72	
Dividends declared,	66,250 00	
Depreciation,	9,054 72	
Premium on capital stock,	64,848 67	
Balance June 30, 1907,	456,737 93	
	\$600,857 04	\$600,857 04

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$37,783 89
Machinery and manufacturing appliances (gas),	58,869 88
Street mains (gas),	67,907 13
Meters (gas),	17,045 44
Due for gas,	1,054 53
Gas coal on hand,	7,910 40
Enrichers on hand,	700 00
Real estate (electric),	79,326 73
Steam plant (electric),	119,537 27
Electric plant,	59,957 98

Electric lines,	\$64,102 60
Transformers,	6,000 00
Meters (electric),	3,971 46
Arc lamps,	2,435 12
Due for electric light and power,	497 75
Fuel on hand (electric),	750 00
Sundry accounts due the company,	250 00
Cash on hand,	13,716 13
Ammonia plant,	529 03
Total assets, as per books of the company,	\$542,345 34

LIABILITIES.

Capital stock,	\$385,000 00
Notes payable,	154,445 00
Deposits,	2,235 00
Interest accrued but not due,	665 34
Total liabilities, as per books of the company,	\$542,345 34

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$44,784 98	
For distribution,	5,932 73	
management,	6,802 07	
taxes and incidentals,	4,575 89	
	\$62,095 67	
Operating expenses (electric) :		
At station,	\$36,373 52	
For distribution,	17,556 06	
management,	7,095 09	
taxes and incidentals,	9,643 87	
	70,668 54	
Income from sale of gas,		\$78,670 65
residuals,		13,609 53
sale of electric light and power,		121,704 76
other sources (electric),		1,600 00
Balance to profit and loss :		
Gas,	30,184 51	
Electric,	52,636 22	
	\$215,584 94	\$215,584 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$30,184 51
Balance of electric manufacturing account,		52,636 22
Interest paid,	\$5,085 06	
Dividends declared,	46,200 00	
Depreciation,	31,535 67	
	\$82,820 73	\$82,820 73

FOXBORO ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,057 58
Steam plant,	7,303 09
Electric plant,	2,590 98
Electric lines,	7,333 56

Transformers,	\$1,178 76
Meters,	1,659 33
Arc lamps,	439 85
Due for light and power,	681 47
Fuel on hand,	47 50
Oil and waste on hand,	2 00
Incandescent lamps on hand,	100 37
Globes on hand,	3 00
Other materials on hand,	75 00
Cash on hand,	112 23

Total assets, as per books of the company, \$24,584 72

LIABILITIES.

Capital stock,	\$16,500 00
Depreciation fund,	5,500 00

Total liabilities, as per books of the company, \$22,000 00

Profit and loss balance, 2,584 72

\$24,584 72

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$3,158 29		
Current bought, 127 26		
For distribution, 415 39		
management, 757 86		
taxes and incidentals, 351 40		
	\$4,810 20	
Income from sale of light and power,		\$7,426 28
Balance to profit and loss,	2,616 08	
	\$7,426 28	\$7,426 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$2,261 05
Balance of manufacturing account,		2,616 08
Other items of income,		1 55
Dividends declared, \$1,650 00		
Depreciation, 100 64		
Depreciation fund, 500 00		
Other items, 43 32		
Balance June 30, 1907, 2,584 72		
	\$4,878 68	\$4,878 68

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$35,070 78
Machinery and manufacturing appliances,	49,651 83
Street mains,	43,069 57
Services,	1,487 69
Meters,	7,245 20
Due for gas,	3,363 75
Gas coal on hand,	766 70
Coke on hand,	1,400 00
Tar on hand,	398 25
Purifying materials on hand,	200 00
Other materials on hand,	6,711 30

Patent rights,	\$15,000 00
Horses, wagons, etc.,	369 74
Sundry accounts due the company,	2,950 75
Office furniture,	1,323 35
Cash on hand,	1,910 58

Total assets, as per books of the company,	\$170,919 49
Profit and loss balance,	15,722 71

\$186,642 20

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	55,000 00
Notes payable,	55,000 00
Unpaid bills,	738 00
Interest due but not paid,	904 20

Total liabilities, as per books of the company,	\$186,642 20
---	--------------

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$14,466 98	
For distribution,	2,669 50	
management,	4,180 19	
taxes and incidentals,	1,472 89	
	\$22,789 56	
Income from sale of gas,		\$25,226 45
residuals,		2,519 16
other sources,		274 50
Balance to profit and loss,	5,230 55	
	\$28,020 11	\$28,020 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$16,467 03	
Balance of manufacturing account,		\$5,230 55
Jobbing,		1,084 46
Interest paid,	5,448 97	
Other items,	121 72	
Balance June 30, 1907,		15,722 71
	\$22,037 72	\$22,037 72

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric lines,	\$11,975 73
Transformers,	1,692 38
Meters,	1,718 42
Arc lamps,	700 00
Cash on hand,	505 06

Total assets, as per books of the company,	\$16,591 59
Profit and loss balance,	408 41

\$17,000 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	7,000 00
Total liabilities, as per books of the company,	\$17,000 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Current bought,	\$2,067 30	
For distribution,	2,735 73	
management,	290 00	
taxes and incidentals,	274 34	
	\$5,367 37	
Income from sale of light and power,		\$9,689 21
Balance to profit and loss,	4,321 84	
	\$9,689 21	\$9,689 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$2,843 37	
Balance of manufacturing account,		\$4,321 84
Interest paid,	386 88	
Depreciation,	1,500 00	
Balance June 30, 1907,		408 41
	\$4,730 25	\$4,730 25

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$11,950 05
Steam plant,	29,806 40
Electric plant,	22,093 56
Electric lines,	21,565 22
Transformers,	6,883 28
Meters,	9,176 14
Arc lamps,	2,175 79
Nernst lamps,	2,646 51
Due for light and power,	2,653 82
Fuel on hand,	545 30
Carbons on hand,	52 49
Oil and waste on hand,	94 67
Incandescent lamps on hand,	931 04
Globes on hand,	85 90
Other materials on hand,	2,888 56
Sundry accounts due the company,	400 43
Office furniture,	408 98
Cash on hand,	159 37
Investments,	615 39
Total assets, as per books of the company,	\$115,132 90

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	60,000 00
Unpaid bills,	3,609 79

Interest accrued but not due,	\$343 66
Reserved fund	15,000 00
Total liabilities, as per books of the company,	\$108,953 45
Profit and loss balance,	6,179 45
	<u>\$115,132 90</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$12,476 72		
For distribution, 4,360 88		
management, 1,703 96		
taxes and incidentals, 2,209 54		
	<u>\$20,751 10</u>	
Income from sale of light and power,		\$28,445 40
other sources,		40 75
Balance to profit and loss,	7,735 05	
	<u>\$28,486 15</u>	<u>\$28,486 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$4,169 15
Balance of manufacturing account,		7,735 05
Interest paid,	\$2,573 66	
Dividends declared,	3,000 00	
Other items,	151 09	
Balance June 30, 1907,	6,179 45	
	<u>\$11,904 20</u>	<u>\$11,904 20</u>

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$7,788 14
Machinery and manufacturing appliances,	24,572 42
Street mains,	48,121 32
Meters,	3,478 96
Due for gas,	1,266 39
Tools on hand,	356 68
Fixtures on hand,	2,690 00
Horses, wagons, etc.,	300 00
Cash on hand,	109 19
Sinking fund,	1,685 43
Total assets, as per books of the company,	<u>\$90,368 53</u>

LIABILITIES.

Capital stock,	\$26,200 00
Bonds issued,	15,500 00
Notes payable,	36,600 00
Unpaid bills,	3,046 50
Interest accrued but not due,	764 53
Total liabilities, as per books of the company,	<u>\$82,111 03</u>
Profit and loss balance,	8,257 50
	<u>\$90,368 53</u>

MANUFACTURING ACCOUNT.					Dr.	Cr.
Operating expenses:						
At works,				\$6,881 50		
For distribution,				2,158 50		
management,				2,209 15		
taxes and incidentals,				1,148 97		
					\$12,398 12	
Income from sale of gas,						\$16,615 63
Balance to profit and loss,					4,217 51	
					\$16,615 63	\$16,615 63
PROFIT AND LOSS ACCOUNT.					Dr.	Cr.
Balance June 30, 1906,						\$7,154 28
Balance of manufacturing account,						4,217 51
Interest paid,					\$3,114 29	
Balance June 30, 1907,					8,257 50	
					\$11,371 79	\$11,371 79

GEORGETOWN GAS COMPANY.

ASSETS.		
Real estate,		\$1,150 00
Machinery and manufacturing appliances,		1,000 00
Street mains,		5,901 52
Meters,		298 48
Due for gas,		517 04
Other materials on hand,		65 34
Cash on hand,		233 20
Total assets, as per books of the company,		\$9,165 58
LIABILITIES.		
Capital stock,		\$7,500 00
Unpaid bills,		850 00
Total liabilities, as per books of the company,		\$8,350 00
Profit and loss balance,		815 58
		\$9,165 58

MANUFACTURING ACCOUNT.					Dr.	Cr.
Operating expenses:						
At works,				\$862 26		
For distribution,				44 30		
management,				7 07		
taxes and incidentals,				182 96		
					\$1,096 59	
Income from sale of gas,						\$1,484 77
Balance to profit and loss,					388 18	
					\$1,484 77	\$1,484 77
PROFIT AND LOSS ACCOUNT.					Dr.	Cr.
Balance June 30, 1906,						\$427 40
Balance of manufacturing account,						388 18
Balance June 30, 1907,					\$815 58	
					\$815 58	\$815 58

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$55,408 81
Steam plant,	65,666 11
Electric plant,	70,199 94
Electric lines,	82,173 83
Transformers,	16,197 00
Meters,	17,936 22
Arc lamps,	4,933 46
Due for light and power,	11,677 14
Fuel on hand,	461 50
Carbons on hand,	23 20
Oil and waste on hand,	77 50
Incandescent lamps on hand,	516 98
Globes on hand,	53 08
Motors on hand,	540 10
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	1,459 47
Office furniture,	502 60
Cash on hand,	974 75
Total assets, as per books of the company,	\$329,601 69

LIABILITIES.

Capital stock,	\$115,000 00
Bonds issued,	48,000 00
Notes payable,	37,500 00
Unpaid bills,	9,147 44
Deposits,	269 14
Interest accrued but not due,	1,477 25

Total liabilities, as per books of the company,	\$211,393 83
Profit and loss balance,	118,207 86

\$329,601 69

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$26,426 93	
For distribution,	14,733 90	
management,	3,941 75	
taxes and incidentals,	5,286 07	
	\$50,388 65	
Income from sale of light and power,		\$81,548 81
Balance to profit and loss,	31,160 16	
	\$81,548 81	\$81,548 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$100,784 62
Balance of manufacturing account,		31,160 16
Rents,		227 11
Jobbing,		39 31
Interest paid,	\$5,417 95	
Dividends declared,	8,050 00	
Other items,	535 39	
Balance June 30, 1907,	118,207 86	
	\$132,211 20	\$132,211 20

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$48,403 58
Machinery and manufacturing appliances, street mains, services and meters,	146,014 18
Due for gas,	9,172 00
Gas coal on hand,	2,020 50
Coke on hand,	240 00
Tar on hand,	225 00
Gas on hand,	113 50
Purifying materials on hand,	300 00
Other materials on hand,	2,400 00
Stoves on hand,	1,250 00
Fixtures on hand,	3,300 00
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	8,637 03
Office furniture,	500 00
Cash on hand,	3,068 67
Notes receivable,	1,423 35
Total assets, as per books of the company,	\$228,067 81

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	12,000 00
Unpaid bills,	3,000 00
Unpaid dividends,	685 50
Amounts due from the company, not included above,	77 40
Total liabilities, as per books of the company,	\$165,762 90
Profit and loss balance,	62,304 91
	\$228,067 81

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$42,646 01	
For distribution,	2,752 61	
management,	6,942 65	
taxes and incidentals,	6,386 39	
	\$58,727 66	
Income from sale of gas,		\$64,973 91
residuals,		12,660 12
other sources,		55 25
Balance to profit and loss,	18,961 62	
	\$77,689 28	\$77,689 28

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$54,973 51
Balance of manufacturing account,		18,961 62
Interest received,		83 47
Rents,		3,928 95
Jobbing,		31 89
Other items of income,		137 15

	Dr.	Cr.
Interest paid,	\$311 68	
Dividends declared,	15,000 00	
Depreciation,	300 00	
Other items,	200 00	
Balance June 30, 1907,	62,304 91	
	<hr/> \$78,116 59	<hr/> \$78,116 59

GRAFTON ELECTRIC COMPANY.

ASSETS.

Real estate,	\$1,638 98
Electric plant,	3,408 60
Electric lines,	25,437 80
Transformers,	2,448 70
Meters,	1,812 61
Due for light and power,	852 37
Incandescent lamps on hand,	162 89
Other materials on hand,	213 96
Sundry accounts due the company,	279 20
Cash on hand,	30 60
Interest prepaid,	8 70
Total assets, as per books of the company,	<hr/> \$36,294 41
Profit and loss balance,	1,631 71
	<hr/> \$37,926 12

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	26,700 00
Unpaid bills,	1,085 92
Interest accrued but not due,	140 20
Total liabilities, as per books of the company,	<hr/> \$37,926 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6 75	
Current bought,	3,371 87	
For distribution,	1,403 32	
management,	571 83	
taxes and incidentals,	218 75	
	<hr/> \$5,572 52	
Income from sale of light and power,		\$7,460 41
Balance to profit and loss,	1,887 89	
	<hr/> \$7,460 41	<hr/> \$7,460 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$2,084 98	
Balance of manufacturing account,		\$1,887 89
Jobbing,		149 40
Interest paid,	1,584 02	
Balance June 30, 1907,		1,631 71
	<hr/> \$3,669 00	<hr/> \$3,669 00

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$35,886 82
Electric lines,	29,625 35
Transformers,	7,263 90
Meters,	9,587 07
Arc lamps,	429 21
Due for light and power,	2,823 06
Fuel on hand,	20 00
Carbons on hand,	8 10
Oil and waste on hand,	58 11
Incandescent lamps on hand,	432 12
Other materials on hand,	1,321 61
Motors on hand,	43 52
Tools on hand,	1,057 02
Sundry accounts due the company,	45 98
Office furniture,	353 33
Cash on hand,	3,957 70

Total assets, as per books of the company, \$92,912 90

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	22,500 00
Unpaid bills,	4,481 79

Total liabilities, as per books of the company, \$76,981 79

Profit and loss balance, 15,931 11

\$92,912 90

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$8,426 97	
For distribution,	2,894 77	
management,	7,716 24	
taxes and incidentals,	2,499 17	
	\$21,537 15	
Income from sale of light and power,		\$29,068 11
Balance to profit and loss,	7,530 96	
	\$29,068 11	\$29,068 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$12,751 53
Balance of manufacturing account,		7,530 96
Jobbing,		6 97
Interest paid,	\$858 35	
Dividends declared,	3,500 00	
Balance June 30, 1907,	15,931 11	
	\$20,289 46	\$20,289 46

GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.

(Ashburnham.)

ASSETS.

Due for light and power,	\$208 89
Cash on hand,	5 30
Total assets, as per books of the company,	\$214 19
Profit and loss balance,	24,347 14
	<hr/> \$24,561 33

LIABILITIES.

Capital stock,	\$22,000 00
Notes payable,	330 00
Unpaid bills,	2,201 26
Interest due but not paid,	30 07
Total liabilities, as per books of the company,	<hr/> \$24,561 33

MANUFACTURING ACCOUNT.

(To March 4, 1907.)

Operating expenses:	Dr.	Cr.
At station, \$1,925 35		
For distribution, 97 32		
management, 102 85		
taxes and incidentals, 332 10		
	\$2,457 62	
Income from sale of light and power,		\$2,504 47
Balance to profit and loss,	46 85	
	<hr/> \$2,504 47	<hr/> \$2,504 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$2,271 01	
Balance of manufacturing account,		\$46 85
Interest paid, 772 29		
Surrender to bondholders, 21,350 69		
Balance June 30, 1907,		24,347 14
	<hr/> \$24,393 99	<hr/> \$24,393 99

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,646 57
Steam plant,	59,723 50
Water power plant,	147,424 26
Electric plant,	46,576 52
Electric lines,	50,620 22
Transformers,	16,205 87
Meters,	10,584 56
Arc lamps,	2,161 00
Due for light and power,	6,513 08
Fuel on hand,	1,550 90
Oil and waste on hand,	186 44

Incandescent lamps on hand,	\$2,975 90
Other materials on hand,	4,540 15
Motors on hand,	426 49
Fixtures on hand,	304 50
Horses, wagons, etc.,	345 42
Sundry accounts due the company,	1,938 21
Office furniture,	400 00
Cash on hand,	186 55
Notes receivable,	1,800 00
Total assets, as per books of the company,	<u>\$368,110 14</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Notes payable,	62,976 00
Unpaid bills,	2,203 64
Deposits,	74 50
Interest accrued but not due,	1,323 34
Amounts due from the company, not included above,	1,270 00
Total liabilities, as per books of the company,	<u>\$367,847 48</u>
Profit and loss balance,	262 66
	<u>\$368,110 14</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$26,536 05	
For distribution,	8,476 94	
management,	4,917 67	
taxes and incidentals,	5,614 32	
	<u>\$45,544 98</u>	
Income from sale of light and power,		\$57,517 26
Balance to profit and loss,	11,972 28	
	<u>\$57,517 26</u>	<u>\$57,517 26</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$4,056 60
Balance of manufacturing account,		11,972 28
Rents,		125 50
Jobbing,		296 44
Other items of income,		493 11
Interest paid,	\$8,626 44	
Dividends declared,	4,050 00	
Depreciation,	3,594 76	
Other items,	410 07	
Balance June 30, 1907,	262 66	
	<u>\$16,943 93</u>	<u>\$16,943 93</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,990 18
Machinery and manufacturing appliances,	28,661 32
Street mains,	31,975 10
Services,	4,590 14
Meters,	4,709 35

Due for gas,	\$1,258 84
Gas coal on hand,	810 99
Coke on hand,	326 49
Tar on hand,	872 00
Enrichers on hand,	45 00
Purifying materials on hand,	125 00
Other materials on hand,	250 00
Stoves on hand,	1,338 49
Fixtures on hand,	1,686 54
Horses, wagons, etc.,	200 00
Office furniture,	65 00
Cash on hand,	2,743 27

Total assets, as per books of the company, \$107,647 71

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	53,000 00
Deposits,	2 00

Total liabilities, as per books of the company, \$103,002 00
Profit and loss balance, 4,645 71

\$107,647 71

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$8,826 51		
For distribution, 1,173 08		
management, 2,796 71		
taxes and incidentals, 1,243 79		
	\$14,040 09	
Income from sale of gas,		\$13,792 42
residuals,		997 75
Balance to profit and loss, 750 08		
	\$14,790 17	\$14,790 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$5,913 93
Balance of manufacturing account,		750 08
Jobbing,		28 10
Interest paid, \$820 70		
Dividends declared, 60 00		
Depreciation, 1,165 70		
Balance June 30, 1907, 4,645 71		
	\$6,692 11	\$6,692 11

HADLEY GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$492 59
Machinery and manufacturing appliances,	1,095 56
Street mains and services,	374 20
Meters,	88 74
Due for gas,	62 25

Other materials on hand,	\$35 00
Fixtures on hand,	2 50
Cash on hand,	10 95
Total assets, as per books of the company,	<u>\$2,161 79</u>

LIABILITIES.

Capital stock,	\$1,225 00
Notes payable,	600 00
Unpaid bills,	107 34
Total liabilities, as per books of the company,	<u>\$1,932 34</u>
Profit and loss balance,	229 45
	<u>\$2,161 79</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$218 90		
For management, 2 75		
taxes and incidentals, 11 73		
	\$233 38	
Income from sale of gas,		\$253 43
Balance to profit and loss, 20 05		
	<u>\$253 43</u>	<u>\$253 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$207 46
Balance of manufacturing account,		20 05
Jobbing,		44 94
Other items of income,		10 00
Interest paid, \$15 00		
Dividends declared, 38 00		
Balance June 30, 1907, 229 45		
	<u>\$282 45</u>	<u>\$282 45</u>

HATFIELD GAS COMPANY.

ASSETS.

Real estate,	\$626 67
Machinery and manufacturing appliances,	967 70
Street mains,	5,094 79
Services,	193 32
Meters,	241 75
Due for gas,	151 34
Other materials on hand,	50 00
Globes and fixtures on hand,	32 08
Cash on hand,	242 71
Total assets, as per books of the company,	<u>\$7,600 36</u>

LIABILITIES.

Capital stock,	\$4,750 00
Notes payable,	2,700 00
Interest accrued but not due,	33 75
Total liabilities, as per books of the company,	<u>\$7,483 75</u>
Profit and loss balance,	116 61
	<u>\$7,600 36</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At works,	\$757 00		
For distribution,	107 02		
management,	56 01		
taxes and incidentals,	17 78		
		\$937 81	
Income from sale of gas,			\$1,186 11
Balance to profit and loss,		248 30	
		<u>\$1,186 11</u>	<u>\$1,186 11</u>
PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1906,			\$151 06
Balance of manufacturing account,			248 30
Interest paid,	\$146 25		
Dividends declared,	136 50		
Balance June 30, 1907,	116 61		
		<u>\$399 36</u>	<u>\$399 36</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$162,713 77
Steam plant,		216,654 66
Electric plant,		78,413 66
Electric lines,		83,450 60
Transformers,		36,881 35
Meters,		27,668 00
Arc lamps,		14,784 21
Due for light and power,		19,691 88
Fuel on hand,		3,691 67
Carbons on hand,		385 94
Incandescent lamps on hand,		1,411 61
Globes on hand,		102 96
Other materials on hand,		27,156 05
Motors on hand,		5,250 57
Tools on hand,		2,541 66
Horses, wagons, etc.,		2,293 60
Sundry accounts due the company,		7,597 36
Office furniture,		5,060 61
Cash on hand,		19,060 46
Investments,		2,900 00
Total assets, as per books of the company,		<u>\$717,710 62</u>

LIABILITIES.		
Capital stock,		\$335,100 00
Bonds issued,		85,000 00
Notes payable,		135,000 00
Unpaid bills,		10,221 37
Deposits,		568 11
Interest accrued but not due,		637 50
Premium on capital stock,		109,260 00
Amounts due from the company, not included above,		120 23
Total liabilities, as per books of the company,		<u>\$675,907 21</u>
Profit and loss balance,		41,803 41
		<u>\$717,710 62</u>

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At station,	\$48,283 41		
For distribution,	17,706 29		
management,	23,861 65		
taxes and incidentals,	11,419 81		
		\$101,271 16	
Income from sale of light and power,			\$140,259 95
other sources,			82 50
Balance to profit and loss,		39,071 29	
		\$140,342 45	\$140,342 45
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1906,			\$39,941 51
Balance of manufacturing account,			39,071 29
Interest received,			293 11
Rents,			395 65
Interest paid,	\$9,572 06		
Dividends declared,	25,308 00		
Other items,	3,018 09		
Balance June 30, 1907,	41,803 41		
	\$79,701 56		\$79,701 56

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$59,271 00
Machinery and manufacturing appliances,	234,806 61
Street mains,	171,892 80
Services (gas),	1,117 21
Meters (gas),	43,918 22
Due for gas,	16,760 43
Gas coal on hand,	5,569 28
Enrichers on hand,	1,718 80
Purifying materials on hand,	184 00
Tools,	857 35
Other materials on hand,	9,850 37
Stoves on hand,	2,831 45
Fixtures on hand,	4,529 14
Horses, wagons, etc.,	2,000 00
Sundry accounts due the company,	2,054 08
Office furniture,	1,648 00
Cash on hand,	969 92
Haverhill Gas Securities Company,	177,890 42
Stocks, bonds and not	28,258 44
Office building and land,	17,000 00
Total assets, as per books of the company,	\$783,127 52

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	15,000 00
Unpaid bills,	11,718 61

Deposits,	\$8,307 34
Reserved fund,	260,000 00
Depreciation reserve,	126,310 44
<hr/>	
Total liabilities, as per books of the company,	\$496,336 39
Profit and loss balance,	286,791 13
<hr/>	
	\$783,127 52

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$84,573 64	
For distribution,	11,908 58	
management,	13,103 64	
taxes and incidentals,	12,783 06	
	<hr/>	
	\$122,368 92	
Income from sale of gas,		\$184,742 29
other sources,		159 60
Balance to profit and loss,	62,532 97	
	<hr/>	
	\$184,901 89	\$184,901 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$239,182 23
Balance of manufacturing account,		62,532 97
Interest received,		161 79
Rents,		1,522 00
Jobbing,		832 23
Other items of income,		1,893 46
Interest paid,	\$2,129 84	
Depreciation,	3,323 81	
Reserve fund,	12,035 70	
Other items,	1,844 20	
Balance June 30, 1907,	286,791 13	
	<hr/>	
	\$306,124 68	\$306,124 68

HOPKINTON.

(See WOODVILLE ELECTRIC LIGHT COMPANY.)

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$2,450 00
Electric plant,	1,175 00
Electric lines,	1,412 53
Meters,	287 44
Arc lamps,	25 00
Due for light and power,	233 62
Carbons on hand,	2 00
Incandescent lamps on hand,	8 45
Sundry accounts due the company,	9 65
Cash on hand,	73 70
<hr/>	
Total assets, as per books of the company,	\$5,677 39

LIABILITIES.		
Capital stock,		\$5,000 00
Unpaid bills,		175 02
Total liabilities, as per books of the company,		\$5,175 02
Profit and loss balance,		502 37
		<hr/> \$5,677 39

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$643 71		
For distribution,	58 21		
management,	80 75		
taxes and incidentals,	141 49		
		\$924 16	
Income from sale of light and power,			\$1,274 46
other sources,			40 38
Balance to profit and loss,		390 68	
		<hr/> \$1,314 84	<hr/> \$1,314 84

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1906,			\$374 16
Balance of manufacturing account,			390 68
Depreciation,	\$200 00		
Other items,	62 47		
Balance June 30, 1907,	502 37		
	<hr/> \$764 84		<hr/> \$764 84

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate,		\$54,168 17
Steam plant,		95,665 78
Electric plant,		122,563 18
Electric lines,		85,109 96
Transformers,		11,112 26
Meters,		10,241 05
Arc lamps,		11,005 69
Due for light and power,		9,611 06
Fuel on hand,		5,688 34
Carbons on hand,		268 80
Oil and waste on hand,		38 14
Incandescent lamps on hand,		430 89
Globes on hand,		37 99
Other materials on hand,		4,529 18
Horses, wagons, etc.,		541 00
Sundry accounts due the company,		314 01
Office furniture,		247 95
Cash on hand,		25,513 21
Taxes,		49 43
Insurance,		83 15
Total assets, as per books of the company,		<hr/> \$437,219 24

LIABILITIES.		
Capital stock,		\$287,500 00
Notes payable,		98,000 00
Unpaid bills,		8,620 77

Deposits,	\$345 00
Unpaid dividends,	20,125 00
Interest accrued but not due,	1,540 84
Reserved fund,	1,575 50
Amounts due from the company, not included above,	2,959 27

Total liabilities, as per books of the company,	\$420,666 38
Profit and loss balance,	16,552 86

\$437,219 24

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$55,008 66	
For distribution,	8,494 56	
management,	6,163 96	
taxes and incidentals,	8,273 92	
	\$77,941 10	
Income from sale of light and power,		\$107,111 15
Balance to profit and loss,	29,170 05	
	\$107,111 15	\$107,111 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$13,807 02
Balance of manufacturing account,		29,170 05
Interest received,		293 51
Rents,		460 00
Jobbing,		65 11
Other items of income,		23 69
Interest paid,	\$5,794 06	
Dividends declared,	20,125 00	
Reserved fund,	1,300 00	
Other items,	47 46	
Balance June 30, 1907,	16,552 86	
	\$43,819 38	\$43,819 38

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,875 00
Machinery and manufacturing appliances,	12,993 58
Street mains,	7,174 19
Meters,	2,597 77
Due for gas,	439 08
Gas coal on hand,	130 00
Enrichers on hand,	275 00
Office furniture,	23 00
Cash on hand,	996 17
Investments,	1,200 00

Total assets, as per books of the company,	\$29,703 79
Profit and loss balance,	424 71

\$30,128 50

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	14,000 00
Unpaid dividends,	128 50

Total liabilities, as per books of the company,	\$30,128 50
---	-------------

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works,	\$4,092 89		
For distribution,	188 28		
management,	1,180 00		
taxes and incidentals,	355 26		
	<hr/>	\$5,816 43	
Income from sale of gas,			\$7,383 35
Balance to profit and loss,		1,566 92	
		<hr/>	<hr/>
		\$7,383 35	\$7,383 35
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,		\$337 61	
Balance of manufacturing account,			\$1,566 92
Interest received,			6 98
Rents,			189 00
Interest paid,		720 00	
Dividends declared,		1,120 00	
Other items,		10 00	
Balance June 30, 1907,			424 71
		<hr/>	<hr/>
		\$2,187 61	\$2,187 61

LAWRENCE GAS COMPANY.

ASSETS.		
Real estate (gas),		\$176,308 90
Machinery and manufacturing appliances (gas),		481,520 74
Street mains and services (gas),		484,337 79
Meters (gas),		116,802 60
Due for gas,		47,801 51
Gas coal on hand,		19,531 05
Coke on hand,		1,183 20
Tar on hand,		2,905 00
Enrichers on hand,		1,534 13
Purifying materials on hand,		1,340 00
Other gas materials on hand,		11,995 18
Stoves on hand,		5,503 08
Gas fixtures on hand,		2,322 63
Real estate (electric),		24,048 81
Steam plant (electric),		76,766 26
Power plant,		335,725 98
Electric plant,		181,163 62
Electric lines,		279,607 69
Transformers,		15,014 41
Meters (electric),		27,034 11
Arc lamps,		34,393 79
Due for electric light and power,		31,652 48
Fuel on hand (electric),		2,153 72
Carbons on hand,		1,253 31
Oil and waste on hand,		55 85
Incandescent lamps on hand,		2,449 39
Globes on hand,		311 10
Other electric materials on hand,		9,589 84
Motors on hand,		4,305 42
Ammonia,		905 97
Horses, wagons, etc.,		4,785 90

Sundry accounts due the company,	\$22,917 37
Office furniture,	5,580 62
Cash on hand,	10,484 64
Office building,	50,118 10
Investments,	192 60
Total assets, as per books of the company,	\$2,473,596 79

LIABILITIES.

Capital stock,	\$1,400,000 00
Bonds issued,	300,000 00
Notes payable,	226,000 00
Unpaid bills,	29,764 00
Deposits,	5,375 50
Premium on capital stock,	116,875 33
Interest accrued but not due,	8,614 91
Reserved funds,	32,371 42
Depreciation fund,	70,421 10
Amounts due from the company, not included above,	850 00

Total liabilities, as per books of the company,	\$2,190,272 26
Profit and loss balance,	283,324 53

\$2,473,596 79

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$185,281 20	
For distribution,	29,347 39	
management,	28,705 77	
taxes and incidentals,	22,668 81	
	\$266,003 17	
Operating expenses (electric):		
At station,	\$49,033 41	
For distribution,	36,725 24	
management,	17,223 48	
taxes and incidentals,	12,410 51	
	115,392 64	
Income from sale of gas,		\$316,652 83
residuals,		27,700 64
other sources (gas),		50 00
sale of electric light and power,		194,892 60
other sources (electric),		580 33
Balance to profit and loss:		
Gas,	78,400 30	
Electric,	80,080 29	
	\$539,876 40	\$539,876 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$237,513 98
Balance of gas manufacturing account,		78,400 30
Balance of electric manufacturing account,		80,080 29
Rents,		1,508 59
Jobbing,		701 29
Interest paid,	\$26,688 22	
Dividends declared,	86,000 00	
Other items,	2,191 70	
Balance June 30, 1907,	283,324 53	
	\$398,204 45	\$398,204 45

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas),	\$500 00
Real estate,	14,350 00
Steam plant,	15,000 00
Electric plant,	7,500 00
Electric lines,	20,500 00
Transformers,	3,800 00
Meters,	2,300 00
Due for light and power,	2,341 57
Fuel on hand,	629 00
Oil and waste on hand,	21 75
Incandescent lamps on hand,	52 50
Other materials on hand,	407 14
Horses, wagons, etc.,	200 00
Office furniture,	54 25
Cash on hand,	986 52
Total assets, as per books of the company,	\$68,642 73

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	3,500 00
Interest accrued but not due,	372 92
Total liabilities, as per books of the company,	\$63,872 92
Profit and loss balance,	4,769 81
	\$68,642 73

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$7,158 15		
For distribution, 766 09		
management, 940 36		
taxes and incidentals, 646 13		
	\$9,510 73	
Income from sale of light and power,		\$13,145 18
Balance to profit and loss, 3,634 45		
	\$13,145 18	\$13,145 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$5,145 45
Balance of manufacturing account,		3,634 45
Rents,		291 67
Other items of income,		22 50
Interest paid, \$1,527 41		
Dividends declared, 1,500 00		
Depreciation, 1,296 85		
Balance June 30, 1907, 4,769 81		
	\$9,094 07	\$9,094 07

LEICESTER.

(See RAWSON LIGHT AND POWER COMPANY.)

LENOX ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$15,505 11
Transformers,	1,868 16
Meters,	2,010 54
Due for light and power,	3,014 46
Cash on hand,	6,378 41
Investments,	5,318 04
Total assets, as per books of the company,	<u>\$34,094 72</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	954 20
Total liabilities, as per books of the company,	<u>\$20,954 20</u>
Profit and loss balance,	13,140 52
	<u>\$34,094 72</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Current bought,	\$8,399 82	
For distribution,	1,125 47	
management,	679 92	
taxes and incidentals,	487 09	
	<u>\$10,692 30</u>	
Income from sale of light and power,		\$16,192 02
Balance to profit and loss,	5,499 72	
	<u>\$16,192 02</u>	<u>\$16,192 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$9,674 97
Balance of manufacturing account,		5,499 72
Interest received,		135 00
Dividends declared,	\$1,200 00	
Depreciation,	969 17	
Balance June 30, 1907,	13,140 52	
	<u>\$15,309 69</u>	<u>\$15,309 69</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,495 47
Steam plant,	33,924 64
Electric plant,	25,821 57
Electric lines,	75,282 17
Transformers,	12,305 71
Meters,	11,142 91
Arc lamps,	6,654 46
Due for light and power,	8,880 99
Fuel on hand,	7 74
Carbons on hand,	183 82
Oil and waste on hand,	65 68
Incandescent lamps on hand,	428 80

Globes on hand,	\$53 33
Other materials on hand,	252 86
Motors on hand,	172 86
Horses, wagons, etc.,	835 66
Sundry accounts due the company,	5,647 51
Office furniture,	395 41
Cash on hand,	41 72
Insurance,	633 66
Total assets, as per books of the company,	<u>\$198,226 97</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	70,000 00
Notes payable,	23,575 00
Unpaid bills,	1,306 32
Interest accrued but not due,	707 25
Amounts due from the company, not included above,	16,021 32
Total liabilities, as per books of the company,	<u>\$191,609 89</u>
Profit and loss balance,	6,617 08
	<u>\$198,226 97</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$19,029 17		
For distribution, 4,800 20		
management, 8,863 52		
taxes and incidentals, 4,233 90		
	<u>\$36,926 79</u>	
Income from sale of light and power,		\$50,584 18
Balance to profit and loss,	13,657 39	
	<u>\$50,584 18</u>	<u>\$50,584 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$3,403 61
Balance of manufacturing account,		13,657 39
Interest paid, \$4,980 82		
Dividends declared, 4,800 00		
Other items, 663 10		
Balance June 30, 1907, 6,617 08		
	<u>\$17,061 00</u>	<u>\$17,061 00</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$11,911 16
Machinery and manufacturing appliances,	47,986 08
Street mains,	67,002 62
Services,	3,415 24
Meters,	7,848 72
Due for gas,	3,838 37
Gas coal on hand,	2,070 86
Enrichers on hand,	481 28
Stoves on hand,	924 67
Gas fixtures on hand,	798 09
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	2,104 67

Office furniture,	\$1,200 89
Cash on hand,	607 38
Insurance and interest,	397 62
Investments,	1,200 00

Total assets, as per books of the company, \$152,187 65

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	22,500 00
Unpaid bills,	1,501 53
Interest accrued but not due,	731 67
Depreciation fund,	5,000 00
Amounts due from the company, not included above,	9,704 89

Total liabilities, as per books of the company, \$139,438 09

Profit and loss balance, 12,749 56

\$152,187 65

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$10,732 47		
For distribution, 1,666 05		
management, 7,746 88		
taxes and incidentals, 2,047 45		
	\$22,192 85	
Income from sale of gas,		\$28,904 92
other sources,		316 93
Balance to profit and loss,	7,029 00	
	\$29,221 85	\$29,221 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$10,666 93
Balance of manufacturing account,		7,029 00
Rents,		199 63
Jobbing,		475 25
Interest paid, \$4,011 72		
Depreciation fund, 1,492 28		
Other items, 117 25		
Balance June 30, 1907, 12,749 56		
	\$18,370 81	\$18,370 81

LEXINGTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,800 00
Machinery and manufacturing appliances (gas),	5,400 00
Street mains (gas),	7,900 00
Meters (gas),	700 00
Due for gas,	191 40
Enrichers on hand,	96 00
Other gas materials on hand,	302 00
Gas fixtures on hand,	15 00
Real estate (electric),	10,800 00
Steam plant (electric),	11,000 00
Electric plant,	11,000 00
Electric lines,	34,000 00

Transformers,	\$4,900 00
Meters (electric),	4,800 00
Arc lamps,	1,000 00
Due for electric light and power,	1,640 24
Fuel on hand (electric),	528 00
Carbons on hand,	15 00
Oil and waste on hand,	15 65
Incandescent lamps on hand,	102 00
Globes on hand,	13 50
Other electric materials on hand,	664 00
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	620 35
Office furniture,	150 00
Cash on hand,	2,333 93
Sinking fund,	1,500 00
Total assets, as per books of the company,	\$103,737 07

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	11,000 00
Unpaid bills,	877 73
Interest accrued but not due,	833 33
Total liabilities, as per books of the company,	\$92,711 06
Profit and loss balance,	11,026 01
	\$103,737 07

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$1,950 19	
For distribution,	468 08	
management,	789 19	
taxes and incidentals,	157 80	
	<u>\$3,365 26</u>	
Operating expenses (electric) :		
At station,	\$6,527 75	
For distribution,	5,576 21	
management,	2,745 62	
taxes and incidentals,	627 77	
	<u>15,477 35</u>	
Income from sale of gas,		\$3,260 04
sale of electric light and power,		25,609 08
Balance to profit and loss:		
Gas,		105 22
Electric,	10,131 73	
	<u>\$28,974 34</u>	<u>\$28,974 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$9,853 95
Balance of gas manufacturing account,	\$105 22	
Balance of electric manufacturing account,		10,131 73
Interest paid,	2,575 26	
Dividends declared,	2,000 00	
Depreciation,	4,279 19	
Balance June 30, 1907,	11,026 01	
	<u>\$19,985 68</u>	<u>\$19,985 68.</u>

LOVELAND, W. O.

(Ashby.)

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$893 16		
For distribution,	5 00		
taxes and incidentals,	15 83		
		\$823 99	
Income from sale of light and power,			\$1,303 50
Balance to profit and loss,		479 51	
		<u>\$1,303 50</u>	<u>\$1,303 50</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$83,581 29
Steam plant,	242,318 23
Electric plant,	217,506 23
Electric lines,	462,510 07
Transformers,	77,727 71
Meters,	57,918 90
Arc lamps,	50,391 96
Works in process,	148,000 00
Due for light and power,	35,036 58
Fuel on hand,	6,525 35
Carbons on hand,	244 35
Oil and waste on hand,	192 09
Incandescent lamps on hand,	1,804 08
Globes on hand,	261 50
Other materials on hand,	18,194 30
Motors on hand,	4,321 40
Tools on hand,	651 71
Horses, wagons, etc.,	940 10
Sundry accounts due the company,	5,300 50
Office furniture,	682 29
Cash on hand,	165,874 87
Notes receivable,	125 00
Premium on bonds retired,	3,082 51
Insurance,	1,074 92
Sinking funds,	33,849 05
Total assets, as per books of the company,	<u>\$1,618,114 99</u>

LIABILITIES.

Capital stock,	\$930,000 00
Bonds issued,	127,000 00
Unpaid bills,	13,393 72
Deposits,	2,532 00
Bond sinking fund,	103,406 58
Reserved fund,	2,437 44

Premium on capital stock,	\$219,054 25
Amounts due from the company, not included above,	15,139 43
Total liabilities, as per books of the company,	\$1,412,963 42
Profit and loss balance,	205,151 57
	<u>\$1,618,114 99</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$69,128 45	
For distribution,	51,871 87	
management,	28,000 20	
taxes and incidentals,	34,089 61	
	<u>\$183,090 13</u>	
Income from sale of light and power,		\$292,850 16
Balance to profit and loss,	109,760 03	
	<u>\$292,850 16</u>	<u>\$292,850 16</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$173,088 29
Balance of manufacturing account,		109,760 03
Interest received,		2,382 87
Rents,		375 00
Interest paid,	\$10,340 58	
Dividends declared,	63,164 00	
Reserved fund,	6,950 04	
Balance June 30, 1907,	205,151 57	
	<u>\$285,606 19</u>	<u>\$285,606 19</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,223,792 48
Machinery and manufacturing appliances,	110,515 41
Street mains, services and meters,	164,078 56
Due for gas,	28,976 90
Gas coal on hand,	29,303 06
Coke on hand,	6,017 76
Tar on hand,	2,048 83
Ammonia on hand,	104 74
Enrichers on hand,	13,840 10
Purifying materials on hand,	8,872 05
Other materials on hand,	42,398 38
Sundry accounts due the company,	19,035 10
Cash on hand,	53,742 12
Insurance,	2,366 25
Investments,	85,738 25
Total assets, as per books of the company,	<u>\$1,790,829 99</u>

LIABILITIES.

Capital stock,	\$1,000,000 00
Unpaid bills,	26,994 92
Deposits,	3,074 62
Premium on capital stock,	417,157 91
Amounts due from the company, not included above,	1,868 02
Total liabilities, as per books of the company,	<u>\$1,449,095 47</u>
Profit and loss balance,	341,734 52
	<u>\$1,790,829 99</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$281,955 51	
For distribution,	70,571 28	
management,	18,814 08	
taxes and incidentals,	44,232 32	
	<u>\$415,573 19</u>	
Income from sale of gas,		\$503,155 65
residuals,		95,275 19
other sources,		7,093 00
Balance to profit and loss,	189,950 65	
	<u>\$605,523 84</u>	<u>\$605,523 84</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$269,651 10
Balance of manufacturing account,		189,950 65
Rents,		5,731 69
Jobbing,		301 65
Interest paid,	\$1,662 57	
Dividends declared,	100,000 00	
Depreciation,	11,592 75	
Other items,	10,645 25	
Balance June 30, 1907,	341,734 52	
	<u>\$465,635 09</u>	<u>\$465,635 09</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$363,153 09
Machinery and manufacturing appliances (gas),	433,415 09
Street mains (gas),	255,942 92
Meters (gas),	58,554 40
Due for gas,	31,940 14
Gas coal on hand,	12,784 15
Coke on hand,	1,750 00
Tar on hand,	450 00
Ammonia on hand,	69 84
Enrichers on hand,	3,720 00
Purifying materials on hand,	491 85
Other gas materials on hand,	58,323 91
Stoves on hand,	8,376 52
Tools on hand,	309 66
Real estate (electric),	160,472 56
Steam plant (electric),	211,917 60
Electric plant,	156,866 40
Electric lines,	414,216 49
Transformers,	26,945 74
Meters (electric),	37,960 55
Arc lamps,	6,409 42
Due for electric light and power,	32,418 96
Fuel on hand (electric),	1,489 25
Carbons on hand,	1,444 05
Oil and waste on hand,	161 14
Incandescent lamps on hand,	646 32
Globes on hand,	556 54
Other electric materials on hand,	1,057 90

Motors on hand,	\$309 25
Electric fixtures on hand,	218 02
Sundry accounts due the company,	17,735 08
Cash on hand,	6,151 68
Office building,	74,752 24

Total assets, as per books of the company, \$2,381,010 76

LIABILITIES.

Capital stock,	\$805,000 00
Notes payable,	100,000 00
Unpaid bills,	49,786 82
Deposits,	5,947 32
Premium on capital stock,	230,000 00
Depreciation fund,	24,252 05
Amounts due from the company, not included above,	1,000 00

Total liabilities, as per books of the company, \$1,215,986 19
 Profit and loss balance, 1,165,024 57

\$2,381,010 76

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$186,692 79	
For distribution,	71,392 51	
management,	11,647 11	
taxes and incidentals,	23,087 68	
	\$292,820 09	
Operating expenses (electric) :		
At station,	\$98,791 90	
For distribution,	66,680 49	
management,	13,053 53	
taxes and incidentals,	23,961 05	
	202,486 97	
Income from sale of gas,		\$401,601 71
residuals,		38,486 55
sale of electric light and power,		352,222 68
Balance to profit and loss:		
Gas,	147,268 17	
Electric,	149,735 71	
	\$792,310 94	\$792,310 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$955,263 52
Balance of gas manufacturing account,		147,268 17
Balance of electric manufacturing account,		149,735 71
Interest received,		1,519 20
Rents,		3,921 77
Interest paid,	\$3,350 47	
Dividends declared,	80,500 00	
Depreciation,	5,000 00	
Other items,	3,833 33	
Balance June 30, 1907,	1,165,024 57	
	\$1,257,708 37	\$1,257,708 37

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$151,568 44
Steam plant,	148,236 20
Electric plant,	93,689 10
Electric lines,	252,675 24
Transformers,	46,311 31
Meters,	53,712 93
Arc lamps,	16,953 61
Works in process,	48,125 59
Due for light and power,	19,580 48
Fuel on hand,	4,470 95
Carbons on hand,	327 71
Incandescent lamps on hand,	9,203 48
Globes on hand,	166 09
Other materials on hand,	8,394 09
Motors on hand,	3,945 32
Tools on hand,	1,376 80
Horses, wagons, etc.,	6,799 86
Sundry accounts due the company,	16,425 17
Office furniture,	5,466 74
Cash on hand,	44,741 62
Notes receivable,	585 55
Reserved fund,	40,286 70
Total assets, as per books of the company,	\$973,042 98

LIABILITIES.

Capital stock,	\$425,000 00
Bonds issued,	100,000 00
Notes payable,	235,000 00
Unpaid bills,	58,838 15
Deposits,	5,623 71
Interest accrued but not due,	2,520 84
Premium on capital stock,	99,500 00
Amounts due from the company, not included above,	188 86
Total liabilities, as per books of the company,	\$926,671 56
Profit and loss balance,	46,371 42
	\$973,042 98

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$42,382 32	
For distribution,	60,164 77	
management,	32,137 92	
taxes and incidentals,	17,290 24	
	\$151,975 25	
Income from sale of light and power,		\$236,540 32
other sources,		2,256 83
Balance to profit and loss,	86,821 90	
	\$238,797 15	\$238,797 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$42,314 37
Balance of manufacturing account,		86,821 90
Interest received,		1,604 96
Interest paid,	\$16,624 31	
Dividends declared,	38,250 00	
Depreciation,	28,660 84	
Other items,	834 66	
Balance June 30, 1907,	46,371 42	
	<hr/>	<hr/>
	\$130,741 23	\$130,741 23

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$220,735 05
Machinery and manufacturing appliances,	109,672 23
Street mains,	527,707 95
Services,	43,892 35
Meters,	63,795 49
Due for gas,	7,567 46
Gas coal on hand,	8,680 00
Tar on hand,	100 18
Enrichers on hand,	2,692 36
Ammonia on hand,	121 45
Other materials on hand,	10,466 81
Stoves on hand,	8,272 45
Fixtures on hand,	1,094 13
Tools on hand,	4,184 43
Horses, wagons, etc.,	8,806 66
Sundry accounts due the company,	41,637 24
Office furniture,	7,204 82
Cash on hand,	77,333 45
Subscriptions to capital stock,	37,560 00
Work in process,	437,139 41
Investments,	2,900 00
Total assets, as per books of the company,	<hr/> \$1,621,563 92

LIABILITIES.

Capital stock,	\$1,134,000 00
Notes payable,	240,000 00
Unpaid bills,	42,055 44
Deposits,	9,843 90
Premium on capital stock,	166,713 62
Amounts due from the company, not included above,	424 09
Total liabilities, as per books of the company,	<hr/> \$1,593,037 05
Profit and loss balance,	28,526 87
	<hr/>
	\$1,621,563 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$97,735 37	
For distribution,	31,115 05	
management,	25,619 41	
taxes and incidentals,	18,661 57	
	<hr/>	
	\$173,131 40	

	DR.	CR.
Income from sale of gas,		\$219,490 48
residuals,		1,658 57
other sources,		122 49
Balance to profit and loss,	\$48,140 14	
	<u>\$221,271 54</u>	<u>\$221,271 54</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$39,566 37
Balance of manufacturing account,		48,140 14
Interest received,		3,894 78
Rents,		229 96
Other items of income,		286 80
Interest paid,	\$1,564 26	
Dividends declared,	56,781 00	
Depreciation,	463 45	
Other items,	4,782 47	
Balance June 30, 1907,	28,526 87	
	<u>\$92,118 05</u>	<u>\$92,118 05</u>

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,793 76
Electric plant,	8,090 00
Electric lines,	134,251 10
Transformers,	6,625 85
Meters,	3,260 71
Due for light and power,	3,191 92
Office furniture,	649 07
Cash on hand,	8,675 07
Investments,	321 25
Total assets, as per books of the company,	<u>\$179,858 73</u>
Profit and loss balance,	20,212 91
	<u>\$200,071 64</u>

LIABILITIES.

Capital stock,	\$116,500 00
Notes payable,	80,000 00
Unpaid bills,	954 00
Deposits,	830 25
Interest due but not paid,	1,787 39
Total liabilities, as per books of the company,	<u>\$200,071 64</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,960 47	
Current bought,	9,360 00	
For distribution,	2,555 50	
management,	2,532 34	
taxes and incidentals,	1,159 80	
	<u>\$17,568 11</u>	
Income from sale of light and power,		\$16,187 79
Balance to profit and loss,		1,380 32
	<u>\$17,568 11</u>	<u>\$17,568 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$15,029 37	
Balance of manufacturing account,	1,380 32	
Interest received,		\$159 17
Interest paid,	3,962 39	
Balance June 30, 1907,		20,212 91
	<hr/> \$20,372 08	<hr/> \$20,372 08

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,000 00
Machinery and manufacturing appliances,	12,429 03
Street mains,	19,993 14
Meters,	3,102 17
Due for gas,	954 32
Gas coal on hand,	575 00
Coke on hand,	80 00
Tar on hand,	16 00
Purifying materials on hand,	25 00
Other materials on hand,	25 00
Stoves on hand,	192 27
Fixtures on hand,	582 91
Horses, wagons, etc.,	110 00
Sundry accounts due the company,	553 20
Office furniture,	50 00
Cash on hand,	71
Investments,	669 00
Total assets, as per books of the company,	<hr/> \$43,357 75
Profit and loss balance,	673 93
	<hr/> \$44,031 68

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	7,450 00
Unpaid bills,	6,581 68
Total liabilities, as per books of the company,	<hr/> \$44,031 68

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$6,589 89	
Gas bought,	54 00	
For distribution,	2,032 36	
management,	1,326 67	
taxes and incidentals,	458 03	
	<hr/> \$10,460 95	
Income from sale of gas,		\$10,030 05
residuals,		533 49
other sources,		66 00
Balance to profit and loss,	168 59	
	<hr/> \$10,629 54	<hr/> \$10,629 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$170 16
Balance of manufacturing account,		168 59
Interest received,		5 00
Jobbing,		29 32
Interest paid,	\$1,047 00	
Balance June 30, 1907,		673 93
	<u>\$1,047 00</u>	<u>\$1,047 00</u>

MARION GAS COMPANY.

ASSETS.

Real estate,	\$3,100 00
Machinery and manufacturing appliances,	3,300 00
Street mains,	13,364 80
Meters,	388 50
Due for gas,	535 35
Other materials on hand,	325 83
Fixtures on hand,	94 95
Sundry accounts due the company,	118 32
Cash on hand,	942 73
Total assets, as per books of the company,	<u>\$22,170 48</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	5,500 00
Unpaid bills,	1,150 00
Interest accrued but not due,	59 41
Total liabilities, as per books of the company,	<u>\$21,709 41</u>
Profit and loss balance,	461 07
	<u>\$22,170 48</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$2,664 77	
For distribution,	336 06	
management,	122 36	
taxes and incidentals,	111 46	
	<u>\$3,234 65</u>	
Income from sale of gas,		\$4,087 42
Balance to profit and loss,	852 77	
	<u>\$4,087 42</u>	<u>\$4,087 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$1,954 06
Balance of manufacturing account,		852 77
Jobbing,		709 65
Interest paid,	\$184 41	
Depreciation,	2,871 00	
Balance June 30, 1907,	461 07	
	<u>\$3,516 48</u>	<u>\$3,516 48</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,999 79
Steam plant,	32,255 51
Electric plant,	49,245 76
Electric lines,	56,619 84
Transformers,	10,851 36
Meters,	10,374 10
Arc lamps,	10,453 89
Due for light and power,	5,366 80
Fuel on hand,	338 51
Carbons on hand,	12 38
Oil and waste on hand,	19 16
Incandescent lamps on hand,	235 16
Globes on hand,	13 95
Other materials on hand,	5,405 37
Horses, wagons, etc.,	1,148 03
Sundry accounts due the company,	938 67
Cash on hand,	1,104 42
Investments,	41,050 00
Total assets, as per books of the company,	<u>\$251,432 70</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	75,000 00
Notes payable,	99,675 00
Unpaid bills,	7,706 47
Deposits,	24 77
Interest accrued but not due,	574 17
Total liabilities, as per books of the company,	<u>\$212,980 41</u>
Profit and loss balance,	38,452 29
	<u>\$251,432 70</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$19,579 40		
For distribution, 9,821 44		
management, 2,991 40		
taxes and incidentals, 3,257 16		
	\$35,649 40	
Income from sale of light and power,		\$45,250 92
Balance to profit and loss,	9,601 52	
	<u>\$45,250 92</u>	<u>\$45,250 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$34,999 44
Balance of manufacturing account,		9,601 52
Rents,		47 82
Jobbing,		973 14
Other items of income,		205 20
Interest paid, \$6,874 83		
Other items, 500 00		
Balance June 30, 1907, 38,452 29		
	<u>\$45,827 12</u>	<u>\$45,827 12</u>

MARLBORO-HUDSON GAS COMPANY.

ASSETS.

Real estate,	\$29,878 27
Machinery and manufacturing appliances,	70,024 04
Street mains,	102,903 80
Services,	1,969 33
Meters,	16,438 59
Due for gas,	4,326 66
Gas coal on hand,	5,363 28
Coke on hand,	1,080 00
Tar on hand,	1,050 75
Enrichers on hand,	75 00
Purifying materials on hand,	208 88
Other materials on hand,	20 00
Stoves on hand,	3,461 62
Fixtures on hand,	5,053 51
Horses, wagons, etc.,	390 80
Sundry accounts due the company,	6,046 02
Office furniture,	1,397 10
Cash on hand,	3,191 74
Total assets, as per books of the company,	\$252,879 39

LIABILITIES.

Capital stock,	\$130,000 00
Bonds issued,	50,000 00
Notes payable,	25,000 00
Unpaid bills,	11,605 45
Deposits,	75 00
Total liabilities, as per books of the company,	\$216,680 45
Profit and loss balance,	36,198 94
	\$252,879 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$21,851 30	
For distribution,	3,267 54	
management,	4,777 46	
taxes and incidentals,	3,457 52	
	\$33,353 82	
Income from sale of gas,		\$43,897 95
residuals,		5,175 52
other sources,		160 50
Balance to profit and loss,	15,880 15	
	\$49,233 97	\$49,233 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$36,632 74
Balance of manufacturing account,		15,880 15
Other items of income,		374 46
Interest paid,	\$3,751 55	
Dividends declared,	7,800 00	
Depreciation,	5,052 27	
Other items,	84 59	
Balance June 30, 1907,	36,198 94	
	\$52,887 35	\$52,887 35

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant,	\$12,333 87
Electric lines,	44,902 54
Transformers,	5,242 29
Meters,	5,110 84
Arc lamps,	2,034 56
Due for light and power,	1,919 66
Carbons on hand,	56 19
Incandescent lamps on hand,	132 30
Globes on hand,	44 84
Sundry accounts due the company,	93 93
Office furniture,	49 35
Cash on hand,	163 71
Insurance,	251 91
Investments,	12,316 98
Total assets, as per books of the company,	\$84,652 97

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	31,000 00
Unpaid bills,	1,141 82
Deposits,	10 00
Interest accrued but not due,	465 00
Reserved fund,	2,649 15
Depreciation fund,	3,445 02
Amounts due from the company, not included above,	2,970 77

Total liabilities, as per books of the company,	\$81,681 76
Profit and loss balance,	2,971 21

\$84,652 97

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$53 64	
Current bought,	8,177 12	
For distribution,	1,836 71	
management,	6,508 62	
taxes and incidentals,	795 05	
	\$17,431 14	
Income from sale of light and power,		\$23,541 45
Balance to profit and loss,	6,110 31	
	\$23,541 45	\$23,541 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$4,364 96
Balance of manufacturing account,		6,110 31
Rents,		1,408 58

	DR.	CR.
Interest paid,	\$1,713 12	
Dividends declared,	3,000 00	
Depreciation fund,	3,445 02	
Other items,	754 50	
Balance June 30, 1907,	2,971 21	
	<hr/>	<hr/>
	\$11,883 85	\$11,883 85

MILFORD GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$3,450 00
Machinery and manufacturing appliances,		68,189 23
Street mains,		29,102 52
Meters,		3,906 61
Due for gas,		7,346 88
Gas coal on hand,		1,922 37
Coke on hand,		1,040 00
Tar on hand,		1,200 00
Other materials on hand,		576 89
Stoves on hand,		341 43
Fixtures on hand,		90 86
Sundry accounts due the company,		331 00
Office furniture,		50 00
Cash on hand,		1,366 05
		<hr/>
Total assets, as per books of the company,		\$118,913 84

LIABILITIES.		
Capital stock,		\$72,300 00
Notes payable,		6,500 00
Unpaid bills,		847 21
Unpaid dividends,		3,615 00
Depreciation fund,		25,800 00
		<hr/>
Total liabilities, as per books of the company,		\$109,062 21
Profit and loss balance,		9,851 63
		<hr/>
		\$118,913 84

MANUFACTURING ACCOUNT.		
Operating expenses:	DR.	CR.
At works,	\$16,060 26	
For distribution,	1,316 51	
management,	317 58	
taxes and incidentals,	1,817 72	
	<hr/>	
	\$19,512 07	
Income from sale of gas,		\$24,879 21
residuals,		3,313 48
other sources,		32 20
Balance to profit and loss,	8,712 82	
	<hr/>	<hr/>
	\$28,224 89	\$28,224 89

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1906,		\$8,746 32
Balance of manufacturing account,		8,712 82
Interest paid,	\$377 51	
Dividends declared,	7,230 00	
Balance June 30, 1907,	9,851 63	
	<hr/>	<hr/>
	\$17,459 14	\$17,459 14

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	9,147 37
Electric plant,	7,382 76
Electric lines,	23,179 45
Transformers,	2,568 07
Meters,	2,397 99
Arc lamps,	2,938 82
Due for light and power,	918 53
Carbons on hand,	6 56
Incandescent lamps on hand,	203 17
Globes on hand,	17 08
Other materials on hand,	384 77
Horses, wagons, etc.,	173 33
Sundry accounts due the company,	46 87
Cash on hand,	246 93

Total assets, as per books of the company, \$54,207 98

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	17,450 00
Unpaid bills,	996 31
Interest accrued but not due,	325 00

Total liabilities, as per books of the company, \$51,771 31
 Profit and loss balance, 2,436 67

\$54,207 98

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Current bought, \$4,199 52		
For distribution, 1,853 85		
management, 473 86		
taxes and incidentals, 339 77		
	\$6,867 00	
Income from sale of light and power,		\$9,235 11
Balance to profit and loss,	2,368 11	
	\$9,235 11	\$9,235 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$2,045 09
Balance of manufacturing account,		2,368 11
Jobbing,		27 16
Interest paid,	\$2,003 69	
Balance June 30, 1907,	2,436 67	
	\$4,440 36	\$4,440 36

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Real estate,	\$8,225 37
Steam plant,	4,208 05
Electric plant,	3,875 00
Electric lines,	7,207 46
Transformers,	1,015 33
Meters,	1,502 48
Arc lamps,	51 25
Due for light and power,	240 83
Fuel on hand,	128 80
Oil and waste on hand,	20 25
Incandescent lamps on hand,	18 35
Other materials on hand,	234 25
Motors on hand,	36 00
Sundry accounts due the company,	42 80
Office furniture,	43 00
Cash on hand,	442 54
Insurance,	89 75
Investments,	500 00

Total assets, as per books of the company,	\$27,881 51
Profit and loss balance,	33 90
	<hr/>
	\$27,915 41

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Unpaid bills,	735 41
Interest accrued but not due,	180 00

Total liabilities, as per books of the company,	\$27,915 41
---	-------------

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$2,734 26		
For distribution, 56 35		
management, 158 72		
taxes and incidentals, 291 78		
	<hr/>	
	\$3,241 11	
Income from sale of light and power,		\$3,751 73
Balance to profit and loss,	510 62	
	<hr/>	
	\$3,751 73	\$3,751 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$175 48
Balance of manufacturing account,		510 62
Interest paid, \$720 00		
Balance June 30, 1907,		33 90
	<hr/>	<hr/>
	\$720 00	\$720 00

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Water wheel,	\$100 00
Electric plant,	1,071 19
Electric lines,	1,328 42
Meters,	505 56
Due for light and power,	140 04
Incandescent lamps on hand,	11 95
Other materials on hand,	25 00
Sundry accounts due the company,	21 51
Cash on hand,	241 81
Total assets, as per books of the company,	<u>\$3,445 48</u>

LIABILITIES.	
Capital stock,	\$2,000 00
Total liabilities, as per books of the company,	<u>\$2,000 00</u>
Profit and loss balance,	1,445 48
	<u>\$3,445 48</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$641 81		
management,	15 41		
taxes and incidentals,	39 55		
		\$696 77	
Income from sale of light and power,			\$971 80
other sources,			56 50
Balance to profit and loss,		331 53	
		<u>\$1,028 30</u>	<u>\$1,028 30</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,			\$1,070 80
Balance of manufacturing account,			331 53
Jobbing,			43 15
Balance June 30, 1907,		\$1,445 48	
		<u>\$1,445 48</u>	<u>\$1,445 48</u>

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER COMPANY.

(East Pepperell)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$1,595 00		
For distribution,	450 00		
		\$2,045 00	
Income from sale of light and power,			\$4,247 52
Balance to profit and loss,		2,202 52	
		<u>\$4,247 52</u>	<u>\$4,247 52</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,331 23
Machinery and manufacturing appliances,	7,833 02
Street mains,	31,119 15
Meters,	8,021 09
Due for gas,	3,553 54
Gas coal on hand,	1,820 16
Coke on hand,	120 00
Tar on hand,	251 00
Enrichers on hand,	333 04
Purifying materials on hand,	75 00
Other materials on hand,	150 00
Stoves on hand,	716 00
Sundry accounts due the company,	1,076 64
Office furniture,	171 81
Cash on hand,	247 00
Insurance and taxes,	260 40
Total assets, as per books of the company,	<u>\$84,079 08</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	9,500 00
Unpaid bills,	1,790 46
Interest accrued but not due,	62 22
Total liabilities, as per books of the company,	<u>\$61,352 68</u>
Profit and loss balance,	22,726 40
	<u>\$84,079 08</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$11,868 80	
For distribution,	1,336 37	
management,	2,582 66	
taxes and incidentals,	957 23	
	<u>\$16,745 06</u>	
Income from sale of gas,		\$18,819 10
residuals,		1,933 29
Balance to profit and loss,	4,007 33	
	<u>\$20,752 39</u>	<u>\$20,752 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$22,210 36
Balance of manufacturing account,		4,007 33
Interest paid,	\$461 35	
Dividends declared,	3,000 00	
Depreciation,	29 94	
Balance June 30, 1907,	22,726 40	
	<u>\$26,217 69</u>	<u>\$26,217 69</u>

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$256,320 04
Machinery and manufacturing appliances (gas),	138,659 21
Street mains (gas),	235,510 26
Services (gas),	24,872 39
Meters (gas),	51,073 52
Due for gas,	19,458 94
Gas coal on hand,	8,268 80
Coke on hand,	57 50
Tar on hand,	1,515 00
Enrichers on hand,	507 27
Purifying materials on hand,	1,305 00
Other gas materials on hand,	9,176 14
Stoves on hand,	4,000 00
Gas fixtures on hand,	4,438 90
Real estate (electric),	55,501 03
Steam plant (electric),	37,223 79
Electric plant,	36,548 20
Electric lines,	181,111 05
Transformers,	4,355 21
Meters (electric),	16,483 89
Arc lamps,	5,568 07
Due for electric light and power,	10,642 98
Fuel on hand (electric),	996 65
Carbons on hand,	208 77
Oil and waste on hand,	117 38
Incandescent lamps on hand,	3,384 69
Globes on hand,	73 83
Other electric materials on hand,	14,046 97
Motors on hand,	6,530 47
Horses, wagons, etc.,	2,025 00
Sundry accounts due the company,	12,950 10
Office furniture,	3,233 31
Cash on hand,	2,932 93
Notes receivable,	18,965 22
Office building,	42,298 62
Investments,	34,210 78
Total assets, as per books of the company,	\$1,244,571 91

LIABILITIES.

Capital stock,	\$845,000 00
Notes payable,	78,000 00
Unpaid bills,	18,215 48
Deposits,	13,366 81
Unpaid dividends,	21,289 50
Interest accrued but not due,	986 67
Reserved funds,	29,433 47
Depreciation fund,	40,643 24
Amounts due from the company, not included above,	18,700 00
Total liabilities, as per books of the company,	\$1,065,635 17
Profit and loss balance,	178,936 74
	\$1,244,571 91

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$104,985 80	
For distribution,	44,575 14	
management,	17,088 91	
taxes and incidentals,	25,112 74	
	<u>\$191,762 59</u>	
Operating expenses (electric) :		
At station,	\$35,843 45	
For distribution,	14,077 00	
management,	8,544 43	
taxes and incidentals,	13,990 21	
	<u>72,455 09</u>	
Income from sale of gas,		\$225,862 42
residuals,		27,858 89
other sources (gas),		14,479 98
sale of electric light and power,		135,148 96
other sources (electric),		1,062 32
Balance to profit and loss:		
Gas,	76,438 70	
Electric,	63,756 19	
	<u>\$404,412 57</u>	<u>\$404,412 57</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$164,343 40
Balance of gas manufacturing account,		76,438 70
Balance of electric manufacturing account,		63,756 19
Interest received,		536 99
Rents,		942 17
Jobbing,		4,723 62
Other items of income,		83 01
Interest paid,	\$4,411 08	
Dividends declared,	92,950 00	
Loss on sales of stoves and fixtures,	1,591 46	
Depreciation fund,	32,112 00	
Other items,	822 80	
Balance June 30, 1907,	178,936 74	
	<u>\$310,824 08</u>	<u>\$310,824 08</u>

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,132 43
Machinery and manufacturing appliances (gas),	99,452 25
Street mains (gas),	27,705 05
Meters (gas),	6,746 87
Due for gas,	6,345 23
Gas coal on hand,	4,634 04
Coke on hand,	108 00
Tar on hand,	648 50
Enrichers on hand,	58 50
Purifying materials on hand,	73 00
Other gas materials on hand,	423 20
Stoves on hand,	753 77

Real estate (electric),	\$35,111 38
Steam plant (electric),	54,049 73
Electric plant,	27,555 62
Electric lines,	27,270 74
Transformers,	6,549 09
Meters (electric),	4,794 97
Arc lamps,	11,216 83
Due for electric light and power,	3,524 09
Fuel on hand (electric),	61 63
Carbons on hand,	19 50
Oil and waste on hand,	194 90
Incandescent lamps on hand,	23 80
Globes on hand,	17 00
Other electric materials on hand,	175 00
Electric fixtures on hand,	84 00
Horses, wagons, etc.,	390 00
Sundry accounts due the company,	1,336 08
Office furniture,	1,372 17
Cash on hand,	301 67

Total assets, as per books of the company, \$324,129 04

LIABILITIES.

Capital stock,	\$285,000 00
Unpaid bills,	4,151 88
Deposits,	540 00

Total liabilities, as per books of the company, \$289,691 88

Profit and loss balance, 34,437 16

\$324,129 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$25,104 12	
For distribution,	4,102 00	
management,	3,809 28	
taxes and incidentals,	3,305 68	
		\$36,321 08
Operating expenses (electric) :		
At station,	\$12,412 11	
For distribution,	3,001 25	
management,	2,876 87	
taxes and incidentals,	2,853 70	
		21,143 63
Income from sale of gas,		\$40,553 69
residuals,		5,157 19
sale of electric light and power,		33,653 14
other sources (electric),		1,168 00
Balance to profit and loss :		
Gas,	9,389 80	
Electric,	13,679 51	
	\$80,534 02	\$80,534 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$27,365 44
Balance of gas manufacturing account,		9,389 80
Balance of electric manufacturing account,		13,679 51

	DR.	CR.
Interest received,		\$119 53
Rents,		187 77
Jobbing,		106 23
Dividends declared,	\$16,387 50	
Other items,	23 62	
Balance June 30, 1907,	34,437 16	
	<hr/>	<hr/>
	\$50,848 28	\$50,848 28

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$80,226 61
Machinery and manufacturing appliances (gas),	123,773 46
Street mains (gas),	271,240 36
Meters (gas),	34,255 98
Due for gas,	15,442 48
Gas coal on hand,	105 21
Enrichers on hand,	182 11
Other gas materials on hand,	23,542 10
Stoves on hand,	4,614 05
Real estate (electric),	37,177 77
Steam plant (electric),	48,139 71
Electric plant,	77,131 98
Electric lines,	160,509 30
Transformers,	18,862 98
Meters (electric),	24,526 37
Arc lamps,	4,331 02
Due for electric light and power,	15,804 02
Carbons on hand,	166 20
Oil and waste on hand,	40 05
Incandescent lamps on hand,	1,790 29
Globes on hand,	43 37
Other electric materials on hand,	12,744 75
Motors on hand,	2,467 14
Horses, wagons, etc.,	10,389 57
Sundry accounts due the company,	1,197 21
Office furniture,	1,683 26
Cash on hand,	5,645 68
Insurance,	1,458 28
Investments,	12,132 77
Total assets, as per books of the company,	<hr/> \$989,624 08

LIABILITIES.

Capital stock,	\$300,000 00
Notes payable,	325,000 00
Unpaid bills,	28,615 11
Deposits,	5,599 43
Unpaid dividends,	72 00
Interest accrued but not due,	1,402 27
Amounts due from the company, not included above,	1,571 15
Total liabilities, as per books of the company,	<hr/> \$662,259 96
Profit and loss balance,	327,364 12
	<hr/> \$989,624 08

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas) :			
At works,	\$17,921 32		
Gas bought,	73,399 13		
For distribution,	46,798 24		
management,	13,473 01		
taxes and incidentals,	9,183 27		
		\$160,774 97	
Operating expenses (electric) :			
At station,	\$2,911 18		
Current bought,	66,596 05		
For distribution,	38,293 90		
management,	10,631 49		
taxes and incidentals,	6,791 84		
		125,230 46	
Income from sale of gas,			\$193,768 40
residuals,			4,136 35
other sources (gas),			1,238 40
sale of electric light and power,			141,029 22
Balance to profit and loss:			
Gas,		38,368 18	
Electric,		15,798 76	
		\$340,172 37	\$340,172 37

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,			\$320,171 75
Balance of gas manufacturing account,			38,368 18
Balance of electric manufacturing account,			15,798 76
Interest received,			471 49
Rents,			1,637 91
Jobbing,			1,084 52
Other items of income,			196 24
Interest paid,	\$20,604 03		
Dividends declared,	24,000 00		
Depreciation,	5,370 18		
Other items,	390 52		
Balance June 30, 1907,	327,364 12		
	\$377,728 85	\$377,728 85	

NICKERSON, VICTOR H.

(Cotuit.)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses :			
At works,	\$412 25		
For distribution,	12 00		
management,	10 50		
		\$434 75	
Income from sale of gas,			\$514 00
Balance to profit and loss,		79 25	
		\$514 00	\$514 00

NICKERSON, VICTOR H.

(Hyannis.)

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At works,	\$1,439 95		
For distribution,	156 00		
management,	10 00		
taxes and incidentals,	13 00		
		\$1,618 95	
Income from sale of gas,			\$2,332 40
Balance to profit and loss,		713 45	
		<u>\$2,332 40</u>	<u>\$2,332 40</u>

NILES (W. J.), TRUSTEE OF ESTATE OF.

(Boston.)

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$4,089 47		
For distribution,	374 02		
taxes and incidentals,	254 86		
		\$4,718 35	
Income from sale of light and power,			\$6,541 14
other sources,			230 16
Balance to profit and loss,		2,052 95	
		<u>\$6,771 30</u>	<u>\$6,771 30</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$43,000 00
Machinery and manufacturing appliances (gas),	81,000 00
Street mains (gas),	55,000 00
Services (gas),	22,000 00
Meters (gas),	16,035 00
Due for gas,	7,263 79
Gas coal on hand,	3,844 87
Tar on hand,	148 35
Enrichers on hand,	47 88
Purifying materials on hand,	831 96
Other gas materials on hand,	1,728 33
Stoves on hand,	2,196 21
Real estate (electric),	17,000 00
Steam plant (electric),	70,000 00
Electric plant,	43,000 00
Electric lines,	35,000 00
Transformers,	15,334 00
Meters (electric),	19,057 85
Arc lamps,	9,718 00
Due for electric light and power,	10,848 03
Fuel on hand (electric),	591 10
Carbons on hand,	102 75
Incandescent lamps on hand,	9,000 00

Motors on hand,	\$866 98
Electric fixtures on hand,	74 00
Horses, wagons, etc.,	4,000 00
Sundry accounts due the company,	2,903 91
Office furniture,	1,500 00
Cash on hand,	2,888 49
Total assets, as per books of the company,	<u>\$474,981 50</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	173,750 00
Deposits,	1,231 50
Total liabilities, as per books of the company,	<u>\$274,981 50</u>
Profit and loss balance,	200,000 00
	<u>\$474,981 50</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$44,840 31	
For distribution,	5,214 49	
management,	4,702 29	
taxes and incidentals,	3,256 30	
	<u>\$58,013 39</u>	
Operating expenses (electric) :		
At station,	\$50,162 21	
For distribution,	11,819 38	
management,	6,233 26	
taxes and incidentals,	5,120 53	
	<u>73,335 38</u>	
Income from sale of gas,		\$59,510 57
residuals,		22,268 96
sale of electric light and power,		102,324 78
Balance to profit and loss :		
Gas,	23,766 14	
Electric,	28,989 40	
	<u>\$184,104 31</u>	<u>\$184,104 31</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$188,318 66
Balance of gas manufacturing account,		23,766 14
Balance of electric manufacturing account,		28,989 40
Rents,		185 20
Interest paid,	\$8,822 12	
Dividends declared,	8,000 00	
Depreciation,	23,500 00	
Other items,	937 28	
Balance June 30, 1907,	200,000 00	
	<u>\$241,259 40</u>	<u>\$241,259 40</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$23,000 00
Steam plant,	45,911 74
Electric plant,	27,369 21
Electric lines,	39,733 94

Transformers,	\$6,002 51
Meters,	5,631 39
Arc lamps,	5,296 48
Due for light and power,	7,268 01
Fuel on hand,	212 49
Carbons on hand,	79 29
Oil and waste on hand,	58 43
Incandescent lamps on hand,	738 78
Globes on hand,	25 00
Other materials on hand,	770 28
Horses, wagons, etc.,	575 40
Sundry accounts due the company,	3,687 90
Office furniture,	49 28
Cash on hand,	2,279 54
Insurance,	391 74
Investments,	7,000 00

Total assets, as per books of the company, \$176,081 41

LIABILITIES.

Capital stock,	\$117,400 00
Notes payable,	10,000 00
Unpaid bills,	2,258 72
Interest accrued but not due,	6 66
Depreciation fund,	5,000 00
Amounts due from the company, not included above,	1,322 50

Total liabilities, as per books of the company, \$135,987 88

Profit and loss balance, 40,093 53

\$176,081 41

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$20,076 04		
For distribution, 5,556 70		
management, 9,036 24		
taxes and incidentals, 3,666 80		
	\$38,335 78	
Income from sale of light and power,		\$65,844 40
other sources,		1,311 96
Balance to profit and loss, 28,820 58		
	\$67,156 36	\$67,156 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$70,241 76
Balance of manufacturing account,		28,820 58
Interest received,		347 07
Rents,		422 57
Jobbing,		1,236 04
Interest paid, \$154 61		
Dividends declared, 14,675 00		
Depreciation, 43,578 49		
Depreciation fund, 2,500 00		
Other items, 66 39		
Balance June 30, 1907, 40,093 53		
	\$101,068 02	\$101,068 02

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$74,751 15
Machinery and manufacturing appliances,	6,000 00
Street mains,	46,871 43
Meters,	11,195 28
Due for gas,	4,984 58
Gas coal on hand,	4,610 00
Coke on hand,	480 00
Tar on hand,	780 00
Enrichers on hand,	1,005 72
Purifying materials on hand,	300 00
Other materials on hand,	7,274 76
Stoves on hand,	970 76
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	8,244 63
Cash on hand,	2,896 21
Investments,	1,834 54
Total assets, as per books of the company,	\$172,449 06

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	20,000 00
Total liabilities, as per books of the company,	\$120,000 00
Profit and loss balance,	52,449 06
	\$172,449 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$34,576 35	
For distribution,	7,855 22	
management,	4,871 69	
taxes and incidentals,	2,939 58	
	\$50,242 84	
Income from sale of gas,		\$59,069 59
residuals,		6,096 85
other sources,		2 25
Balance to profit and loss,	14,925 85	
	\$65,168 69	\$65,168 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$46,751 44
Balance of manufacturing account,		14,925 85
Interest received,		144 62
Rents,		336 77
Interest paid,	\$875 00	
Dividends declared,	8,000 00	
Depreciation,	834 62	
Balance June 30, 1907,	52,449 06	
	\$62,158 68	\$62,158 68

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,451 00
Machinery and manufacturing appliances,	4,106 39
Street mains,	17,912 56
Services,	509 87
Meters,	3,374 87
Due for gas,	3,191 68
Gas coal on hand,	2,549 48
Coke on hand,	380 84
Tar on hand,	250 00
Enrichers on hand,	120 40
Purifying materials on hand,	120 00
Other materials on hand,	1,352 26
Stoves on hand,	103 75
Fixtures on hand,	28 91
Sundry accounts due the company,	442 05
Office furniture,	168 40
Cash on hand,	31,785 19
Total assets, as per books of the company,	<u>\$94,847 65</u>

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	3,405 00
Total liabilities, as per books of the company,	<u>\$71,505 00</u>
Profit and loss balance,	23,342 65
	<u>\$94,847 65</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$20,652 45	
For distribution,	424 53	
management,	2,973 89	
taxes and incidentals,	1,536 25	
	<u>\$25,587 14</u>	
Income from sale of gas,		\$39,255 53
residuals,		5,333 93
other sources,		167 00
Balance to profit and loss,	19,169 32	
	<u>\$44,756 46</u>	<u>\$44,756 46</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$11,217 48
Balance of manufacturing account,		19,169 32
Interest received,		651 13
Rents,		80 81
Jobbing,		386 53
Dividends declared,	\$6,810 00	
Depreciation,	1,352 62	
Balance June 30, 1907,	23,342 65	
	<u>\$31,505 27</u>	<u>\$31,505 27</u>

NORTHFIELD ACETYLENE GAS LIGHT COMPANY.

(Charles E. Williams, Owner.)

ASSETS.

Real estate,	\$629 49
Machinery and manufacturing appliances,	1,042 59
Street mains,	1,395 10
Meters,	208 81
Other materials on hand,	22 14
Cash on hand,	85 39
Total assets, as per books of the company,	\$3,383 52

LIABILITIES.

Capital invested,	\$3,383 52
Total liabilities, as per books of the company,	\$3,383 52

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$528 93		
For management, 5 00		
taxes and incidentals, 38 35		
	\$572 28	
Income from sale of gas,		\$685 71
Balance to profit and loss, 113 43		
	\$685 71	\$685 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$42 01
Balance of manufacturing account,		113 43
Dividends declared, \$155 44		
	\$155 44	\$155 44

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$17,946 22
Machinery and manufacturing appliances,	18,667 34
Street mains,	32,271 56
Meters,	3,632 23
Due for gas,	3,140 07
Gas coal on hand,	626 73
Coke on hand,	298 43
Tar on hand,	93 00
Enrichers on hand,	135 48
Purifying materials on hand,	160 00
Other materials on hand,	724 19
Stoves on hand,	392 24
Fixtures on hand,	5,737 69
Horses, wagons, etc.,	528 75
Sundry accounts due the company,	3,553 34
Office furniture,	192 50
Cash on hand,	2,153 63
Interest prepaid,	90 00

Total assets, as per books of the company, \$90,343 40

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	52,186 15
Interest due but not paid,	28 25

Total liabilities, as per books of the company,	\$64,214 40
Profit and loss balance,	26,129 00

\$90,343 40

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$10,995 50	
For distribution,	3,758 49	
management,	3,468 95	
taxes and incidentals,	922 36	
	\$19,145 30	
Income from sale of gas,		\$21,194 20
residuals,		1,511 19
other sources,		1,634 00
Balance to profit and loss,	5,194 09	

\$24,339 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$18,340 04
Balance of manufacturing account,		5,194 09
Other items of income,		4,847 33
Interest paid,	\$2,252 46	
Balance June 30, 1907,	26,129 00	
	\$28,381 46	\$28,381 46

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,861 86
Steam plant,	8,208 42
Electric plant,	9,432 46
Electric lines,	19,142 27
Transformers,	7,932 05
Meters,	4,451 52
Arc lamps,	3,874 75
Water power,	32,940 96
Due for light and power,	1,163 95
Fuel on hand,	104 42
Carbons on hand,	32 83
Oil and waste on hand,	34 00
Incandescent lamps on hand,	295 72
Globes on hand,	47 46
Other materials on hand,	2,139 65
Fixtures on hand,	863 62
Horses, wagons, etc.,	386 80
Sundry accounts due the company,	435 74
Office furniture,	314 42
Cash on hand,	7,797 49
Investments,	3,000 00

Total assets, as per books of the company, \$125,460 39

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	40,000 00
Notes payable,	28,000 00
Unpaid bills,	2,112 79
Interest accrued but not due,	1,099 86

Total liabilities, as per books of the company,	\$116,212 65
Profit and loss balance,	9,247 74

\$125,460 39

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,741 49	
For distribution,	3,033 82	
management,	2,423 09	
taxes and incidentals,	829 77	
	<hr/>	
	\$9,028 17	
Income from sale of light and power,		\$14,728 74
Balance to profit and loss,	5,700 57	
	<hr/>	
	\$14,728 74	\$14,728 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$10,031 79
Balance of manufacturing account,		5,700 57
Rents,		29 00
Jobbing,		201 76
Interest paid,	\$2,892 91	
Dividends declared,	2,250 00	
Other items,	1,572 47	
Balance June 30, 1907,	9,247 74	
	<hr/>	
	\$15,963 12	\$15,963 12

GAS WORKS OF THE OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$15,859 86	
For management,	527 50	
taxes and incidentals,	627 48	
	<hr/>	
	\$17,014 84	
Income from sale of gas,		\$10,123 30
residuals,		1,760 50
Balance to profit and loss,		5,131 04
	<hr/>	
	\$17,014 84	\$17,014 84

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Street mains,	\$5,000 00
Meters,	2,494 50
Due for gas,	1,417 37
Stoves on hand,	504 50
Fixtures on hand,	100 00
Sundry accounts due the company,	41 33

Office furniture,	\$100 00
Cash on hand,	374 89
Total assets, as per books of the company,	\$10,032 59
Profit and loss balance,	2,824 45
	<hr/>
	\$12,857 04

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,225 00
Unpaid bills,	1,533 44
Deposits,	59 81
Interest accrued but not due,	38 79
Total liabilities, as per books of the company,	<hr/>
	\$12,857 04

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$297 83	
Gas bought,	5,999 40	
For distribution,	554 96	
management,	879 32	
taxes and incidentals,	592 96	
	<hr/>	
	\$8,324 47	
Income from sale of gas,		\$7,977 59
Balance to profit and loss,		346 88
	<hr/>	<hr/>
	\$8,324 47	\$8,324 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$2,475 83	
Balance of manufacturing account,	346 88	
Jobbing,		\$37 05
Interest paid,	38 79	
Balance June 30, 1907,		2,824 45
	<hr/>	<hr/>
	\$2,861 50	\$2,861 50

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$55,923 70
Machinery and manufacturing appliances,	95,485 90
Street mains,	85,377 09
Services,	33,707 73
Meters,	22,865 34
Due for gas,	8,058 97
Gas coal on hand,	2,238 56
Coke on hand,	941 25
Tar on hand,	49 00
Enrichers on hand,	850 90
Purifying materials on hand,	209 13
Other materials on hand,	13,944 68
Stoves on hand,	2,377 08
Fixtures on hand,	4,725 34
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	4,774 28
Cash on hand,	976 80
Investments,	2,450 00
Total assets, as per books of the company,	<hr/>
	\$335,455 75

LIABILITIES.

Capital stock,	\$300,000 00
Notes payable,	17,000 00
Deposits,	455 75
Total liabilities, as per books of the company,	\$317,455 75
Profit and loss balance,	18,000 00
	<u>\$335,455 75</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$41,533 06	
For distribution,	11,681 76	
management,	11,273 67	
taxes and incidentals,	8,156 60	
	<u>\$72,615 09</u>	
Income from sale of gas,		\$90,782 38
residuals,		6,349 72
Balance to profit and loss,	24,487 01	
	<u>\$97,132 10</u>	<u>\$97,132 10</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$15,000 00
Balance of manufacturing account,		24,487 01
Jobbing,		1,082 73
Rents,		806 00
Premium on capital stock,		17,500 00
Other items of income,		51 51
Interest paid,	\$3,392 83	
Dividends declared,	18,000 00	
Depreciation,	18,397 45	
Other items,	1,136 97	
Balance June 30, 1907,	18,000 00	
	<u>\$58,927 25</u>	<u>\$58,927 25</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$118,626 57
Steam plant,	85,500 00
Electric plant,	50,602 15
Electric lines,	78,246 19
Transformers,	19,300 00
Meters,	22,618 85
Arc and Nernst lamps,	12,000 00
Steam heating plant,	31,500 00
Due for light and power,	11,922 45
Fuel on hand,	3,041 55
Oil and waste on hand,	158 49
Incandescent lamps on hand,	8,003 85
Motors on hand,	10,000 00
Fixtures on hand,	9,815 92
Sundry accounts due the company,	2,886 54
Cash on hand,	10,029 44
Total assets, as per books of the company,	<u>\$474,252 00</u>

LIABILITIES.

Capital stock,	\$225,000 00
Bonds issued,	150,000 00
Notes payable,	42,500 00
Unpaid bills,	9,077 00
Deposits,	517 68
Interest accrued but not due,	1,164 71
Reserved fund,	10,742 61
Premium on new capital stock,	26,250 00
Total liabilities, as per books of the company,	\$465,252 00
Profit and loss balance,	9,000 00
	<hr/> \$474,252 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$56,839 01	
Current bought,	1,757 60	
For distribution,	24,173 73	
management,	9,539 13	
taxes and incidentals,	9,875 54	
	<hr/> \$102,185 01	
Income from sale of light and power,		\$130,540 06
other sources,		13,648 52
Balance to profit and loss,	42,003 57	
	<hr/> \$144,188 58	<hr/> \$144,188 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$6,000 00
Balance of manufacturing account,		42,003 57
Jobbing,		2,117 98
Other items of income,		35 62
Interest paid,	\$9,645 75	
Dividends declared,	12,000 00	
Depreciation,	17,975 46	
Other items,	1,535 96	
Balance June 30, 1907,	9,000 00	
	<hr/> \$50,157 17	<hr/> \$50,157 17

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$16,083 89
Steam plant,	46,509 91
Electric plant,	51,712 74
Electric lines,	45,582 66
Transformers,	4,137 93
Meters,	7,180 74
Arc lamps,	2,164 63
Nernst lamps,	940 69
Due for light and power,	4,792 71
Fuel on hand,	200 00
Carbons on hand,	32 00
Oil and waste on hand,	34 75
Incandescent lamps on hand,	221 65

Globes on hand,	\$17 20
Other materials on hand,	2,415 83
Sundry accounts due the company,	1,617 26
Cash on hand,	951 57
Investments,	2,400 00
Total assets, as per books of the company,	<u>\$186,996 16</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	13,686 06
Unpaid bills,	5,983 33
Interest accrued but not due,	1,500 00
Total liabilities, as per books of the company,	<u>\$171,169 39</u>
Profit and loss balance,	15,826 77
	<u>\$186,996 16</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$13,628 61		
Current bought, 764 51		
For distribution, 3,120 19		
management, 4,614 53		
taxes and incidentals, 1,866 10		
	<u>\$23,993 94</u>	
Income from sale of light and power,		\$36,848 11
Balance to profit and loss,	12,854 17	
	<u>\$36,848 11</u>	<u>\$36,848 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$7,013 11
Balance of manufacturing account,		12,854 17
Interest received,		240 00
Interest paid, \$3,751 26		
Other items, 529 25		
Balance June 30, 1907, 15,826 77		
	<u>\$20,107 28</u>	<u>\$20,107 28</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	4,654 25
Gas coal on hand,	1,615 95
Coke on hand,	23 56
Tar on hand,	35 51
Stoves on hand,	33 58
Fixtures on hand,	105 69
Sundry accounts due the company,	619 65
Cash on hand,	1,082 69
Total assets, as per books of the company,	<u>\$48,170 88</u>

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	259 40
Deposits,	1,080 81
Unpaid dividends,	133 00
Amounts due from the company, not included above,	84 34
Total liabilities, as per books of the company,	\$41,557 55
Profit and loss balance,	6,613 33
	<hr/> \$48,170 88

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$8,115 51		
For distribution, 945 79		
management, 2,040 00		
taxes and incidentals, 694 98		
	<hr/>	
Income from sale of gas,	\$11,796 28	\$15,725 10
residuals,		1,290 00
Balance to profit and loss,	5,218 82	
	<hr/>	<hr/>
	\$17,015 10	\$17,015 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$5,843 90
Balance of manufacturing account,		5,218 82
Interest received,		55 93
Other items of income,		75 74
Interest paid, \$15 78		
Dividends declared, 2,000 00		
Depreciation, 2,540 07		
Other items, 25 21		
Balance June 30, 1907, 6,613 33		
	<hr/>	<hr/>
	\$11,194 39	\$11,194 39

PROVINCETOWN.

(See CAPE LIGHT, HEAT AND POWER COMPANY.)

QUINCY.

(See CITIZENS GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$45,621 75
Steam plant,	95,218 22
Electric plant,	61,922 25
Electric lines,	112,733 79
Transformers,	19,872 28
Meters,	22,452 72

Arc lamps,	\$9,758 31
Due for light and power,	10,229 85
Fuel on hand,	1,103 60
Carbons on hand,	220 28
Oil and waste on hand,	25 65
Incandescent lamps on hand,	902 96
Globes on hand,	97 32
Other materials on hand,	3,790 46
Motors on hand,	400 49
Tools on hand,	1,446 63
Horses, wagons, etc.,	3,729 29
Sundry accounts due the company,	1,156 66
Office furniture,	493 83
Cash on hand,	655 81
Interest and taxes prepaid,	603 80
Insurance,	840 65
Investments,	12,831 38
Total assets, as per books of the company,	\$406,107 98

LIABILITIES.

Capital stock,	\$199,100 00
Bonds issued,	100,000 00
Notes payable,	60,700 00
Unpaid bills,	7,277 58
Deposits,	1,665 00
Interest accrued but not due,	5 46
Reserved fund,	1,033 34
Amounts due from the company, not included above,	1,499 00
Total liabilities, as per books of the company,	\$371,280 38
Profit and loss balance,	34,827 60
	\$406,107 98

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$21,806 05	
For distribution,	16,913 65	
management,	8,784 11	
taxes and incidentals,	8,026 11	
	\$55,529 92	
Income from sale of light and power,		\$88,236 68
Balance to profit and loss,	32,706 76	
	\$88,236 68	\$88,236 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$21,362 11
Balance of manufacturing account,		32,706 76
Rents,		269 92
Other items of income,		7 04
Interest paid,	\$9,835 65	
Dividends declared,	8,988 00	
Other items,	694 58	
Balance June 30, 1907,	34,827 60	
	\$54,345 83	\$54,345 83

RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Estate of Charles Doughty.)

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$8,640 15		
For distribution,	1,581 91		
management,	484 68		
taxes and incidentals,	1,324 28		
		\$12,031 02	
Income from sale of light and power,			\$14,110 29
other sources,			1,100 77
Balance to profit and loss,		3,180 04	
		\$15,211 06	\$15,211 06

RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

ASSETS.		
Electric plant,		\$2,500 00
Electric lines,		11,170 69
Transformers,		2,644 64
Meters,		2,948 28
Due for light and power,		747 52
Incandescent lamps on hand,		481 12
Other materials on hand,		1,238 76
Tools on hand,		35 92
Sundry accounts due the company,		181 86
Cash on hand,		732 42
Notes receivable,		282 21
Insurance,		107 76
Investments,		6,000 00
Total assets, as per books of the company,		\$29,071 18

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	182 33
Total liabilities, as per books of the company,	\$25,182 33
Profit and loss balance,	3,888 85
	\$29,071 18

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$7 25		
Current bought,	2,609 64		
For distribution,	1,479 20		
management,	1,833 83		
taxes and incidentals,	584 06		
		\$6,513 98	
Income from sale of light and power,			\$9,205 31
Balance to profit and loss,		2,691 33	
		\$9,205 31	\$9,205 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$773 24
Balance of manufacturing account,		2,691 33
Interest received,		37 64
Jobbing,		247 38
Other items of income,		139 26
Balance June 30, 1907,	\$3,888 85	
	<u>\$3,888 85</u>	<u>\$3,888 85</u>

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr	Cr.
At works,	\$752 42	
For distribution,	20 00	
taxes and incidentals,	16 10	
	<u>\$788 52</u>	
Income from sale of gas,		\$821 61
Balance to profit and loss,	33 09	
	<u>\$821 61</u>	<u>\$821 61</u>

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$85,000 00
Steam plant,	128,000 00
Electric plant,	50,000 00
Electric lines,	102,000 00
Transformers,	13,000 00
Meters,	20,000 00
Arc lamps,	5,000 00
Nernst lamps,	8,000 00
Due for light and power,	18,220 11
Fuel on hand,	5,143 23
Carbons on hand,	186 00
Incandescent lamps on hand,	2,751 14
Globes on hand,	132 02
Other materials on hand,	8,758 34
Motors on hand,	2,001 18
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	579 80
Office furniture,	1,200 00
Cash on hand,	5,878 94
Notes receivable,	150 00

Total assets, as per books of the company, \$457,500 76

LIABILITIES.

Capital stock,	\$275,000 00
Notes payable,	95,000 00
Unpaid bills,	5,595 36
Deposits,	542 29
Interest accrued but not due,	333 33
Reserved funds,	42,194 00
Total liabilities, as per books of the company,	\$418,664 98
Profit and loss balance,	38,835 78
	<u>\$457,500 76.</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$51,378 54		
For distribution, 31,700 80		
management, 15,264 67		
taxes and incidentals, 12,015 30		
	<u>\$110,359 31</u>	
Income from sale of light and power,		\$186,773 56
other sources,		359 48
Balance to profit and loss, 76,773 73		
	<u>\$187,133 04</u>	<u>\$187,133 04</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$20,490 35
Balance of manufacturing account,		76,773 73
Jobbing,		4,060 64
Other items of income,		395 58
Interest paid, \$4,491 33		
Dividends declared, 22,000 00		
Depreciation, 34,918 19		
Reserve fund, 1,200 00		
Other items, 275 00		
Balance June 30, 1907, 38,835 78		
	<u>\$101,720 30</u>	<u>\$101,720 30</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$227,931 98
Machinery and manufacturing appliances,	76,220 31
Street mains,	207,804 88
Meters,	38,500 00
Due for gas,	20,306 21
Gas coal on hand,	7,275 88
Coke on hand,	7,900 00
Tar on hand,	3,000 00
Enrichers on hand,	258 00
Purifying materials on hand,	500 00
Other materials on hand,	10,049 74
Stoves on hand,	2,475 30
Fixtures on hand,	2,145 00
Horses, wagons, etc.,	900 00
Sundry accounts due the company,	748 56

Office furniture,	\$2,781 44
Cash on hand,	7,887 61
Investments,	3,463 00
Total assets, as per books of the company,	<u>\$620,147 91</u>

LIABILITIES.

Capital stock,	\$349,600 00
Notes payable,	75,000 00
Deposits,	155 00
Amounts due from the company, not included above,	3,031 50
Total liabilities, as per books of the company,	<u>\$427,786 50</u>
Profit and loss balance,	192,361 41
	<u>\$620,147 91</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$73,853 67	
For distribution,	16,516 01	
management,	10,345 76	
taxes and incidentals,	14,231 13	
	<u>\$114,946 57</u>	
Income from sale of gas,		\$133,519 30
residuals,		17,943 10
other sources,		1,850 04
Balance to profit and loss,	38,365 87	
	<u>\$153,312 44</u>	<u>\$153,312 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$187,235 84
Balance of manufacturing account,		38,365 87
Other items of income,		24
Interest paid,	\$3,262 42	
Dividends declared,	27,968 00	
Depreciation,	1,934 83	
Other items,	75 29	
Balance June 30, 1907,	192,361 41	
	<u>\$225,601 95</u>	<u>\$225,601 95</u>

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,230 94	
For distribution,	1,030 22	
management,	45 50	
taxes and incidentals,	174 34	
	<u>\$3,481 00</u>	
Income from sale of light and power,		\$5,360 70
other sources,		17 50
Balance to profit and loss,	1,897 20	
	<u>\$5,378 20</u>	<u>\$5,378 20</u>

SHIRLEY ELECTRIC PLANT.

(See G. M. BALLOU.)

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$7,468 65
Machinery and manufacturing appliances (gas),	11,201 99
Street mains (gas),	9,752 77
Meters (gas),	3,795 00
Due for gas,	489 94
Gas coal on hand,	247 00
Enrichers on hand,	90 00
Other gas materials on hand,	3,489 79
Stoves on hand,	626 93
Real estate (electric),	10,137 13
Steam plant (electric),	10,812 42
Electric plant,	8,871 56
Electric lines,	11,955 62
Transformers,	2,064 51
Meters (electric),	2,065 50
Arc lamps,	2,628 21
Due for electric light and power,	392 36
Fuel on hand (electric),	382 50
Carbons on hand,	5 00
Oil and waste on hand,	50 50
Incandescent lamps on hand,	46 70
Other electric materials on hand,	729 80
Horses, wagons, etc.,	121 00
Sundry accounts due the company,	49 37
Office furniture,	150 50
Cash on hand,	1,611 39
Total assets, as per books of the company,	\$89,236 14

LIABILITIES.	
Capital stock,	\$50,000 00
Bonds issued,	35,000 00
Total liabilities, as per books of the company,	\$85,000 00
Profit and loss balance,	4,236 14
	\$89,236 14

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas) :			
At works,	\$4,003 35		
For distribution,	454 67		
management,	187 44		
taxes and incidentals,	591 53		
		\$5,236 99	
Operating expenses (electric) :			
At station,	\$9,268 43		
For distribution,	750 44		
management,	374 89		
taxes and incidentals,	1,183 07		
		11,576 83	
Income from sale of gas,			\$10,310 51
other sources (gas),			120 20
sale of electric light and power,			15,131 20
Balance to profit and loss:			
Gas,		5,193 72	
Electric,		3,554 37	
		\$25,561 91	\$25,561 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$238 05
Balance of gas manufacturing account,		5,193 72
Balance of electric manufacturing account,		3,554 37
Interest paid,	\$1,750 00	
Dividends declared,	3,000 00	
Balance June 30, 1907,	4,236 14	
	<hr/>	<hr/>
	\$8,986 14	\$8,986 14

SOUTH DEERFIELD GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$900 00
Machinery and manufacturing appliances,	909 63
Street mains,	2,406 90
Meters,	217 08
Due for gas,	38 54
Other materials on hand,	36 20
Cash on hand,	8 77
Total assets, as per books of the company,	<hr/> \$4,517 12
Profit and loss balance,	93 51
	<hr/> \$4,610 63

LIABILITIES.

Capital stock,	\$4,400 00
Unpaid bills,	210 63
Total liabilities, as per books of the company,	<hr/> \$4,610 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$574 38	
For distribution,	93 83	
management,	20 35	
taxes and incidentals,	33 57	
	<hr/>	
	\$722 13	
Income from sale of gas,		\$780 90
Balance to profit and loss,	58 77	
	<hr/>	<hr/>
	\$780 90	\$780 90

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$152 28	
Balance of manufacturing account,		\$58 77
Balance June 30, 1907,		93 51
	<hr/>	<hr/>
	\$152 28	\$152 28

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$249 71
Electric plant,	2,834 29
Electric lines,	3,769 81

Transformers,	\$1,306 69
Meters,	839 50
Nernst lamps,	925 00
Due for light and power,	838 97
Oil and waste on hand,	6 20
Incandescent lamps on hand,	44 80
Other materials on hand,	24 00
Sundry accounts due the company,	639 76
Cash on hand,	1,060 91
Total assets, as per books of the company,	\$12,539 64

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	2,000 00
Unpaid bills,	2,456 82
Total liabilities, as per books of the company,	\$11,456 82
Profit and loss balance,	1,082 82
	\$12,539 64

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$5,516 15		
For distribution, 961 57		
management, 579 46		
taxes and incidentals, 235 48		
	\$7,292 66	
Income from sale of light and power,		\$8,335 01
Balance to profit and loss,	1,042 35	
	\$8,335 01	\$8,335 01

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,042 35
Rents rebated,		1,157 80
Notes payable cancelled,		5,552 21
Depreciation, \$6,552 21		
Other items, 117 33		
Balance June 30, 1907, 1,082 82		
	\$7,752 36	\$7,752 36

SOUTH HADLEY GAS COMPANY.

ASSETS.

Real estate,	\$563 38
Machinery and manufacturing appliances,	814 64
Street mains,	2,739 05
Services,	194 14
Meters,	191 90
Other materials on hand,	88 32
Office furniture,	17 60
Cash on hand,	586 51
Total assets, as per books of the company,	\$5,195 54

LIABILITIES.

Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	\$5,000 00
Profit and loss balance,	195 54
	<hr/> \$5,195 54

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$1,117 38	
For distribution,	231 26	
management,	41 65	
taxes and incidentals,	90 96	
	<hr/> \$1,481 25	
Income from sale of gas,		\$1,926 29
Balance to profit and loss,	445 04	
	<hr/> \$1,926 29	<hr/> \$1,926 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$237 50
Balance of manufacturing account,		445 04
Dividends declared,	\$250 00	
Depreciation,	237 00	
Balance June 30, 1907,	195 54	
	<hr/> \$682 54	<hr/> \$682 54

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$24,417 50
Machinery and manufacturing appliances (gas),	86,256 74
Street mains (gas),	39,917 53
Services (gas),	1,998 31
Meters (gas),	5,017 31
Due for gas,	1,252 03
Gas coal on hand,	202 95
Enrichers on hand,	149 92
Purifying materials on hand,	11 90
Other gas materials on hand,	19 00
Stoves on hand,	56 52
Gas fixtures on hand,	837 33
Real estate (electric),	8,027 03
Steam plant (electric),	4,818 24
Electric plant,	9,156 56
Electric lines,	15,143 27
Transformers,	1,361 05
Meters (electric),	467 41
Arc lamps,	3,453 37
Carbons on hand,	22 22
Oil and waste on hand,	17 49
Incandescent lamps on hand,	98 25
Globes on hand,	31 74
Horses, wagons, etc.,	449 31

Sundry accounts due the company,	\$10,909 67
Office furniture,	489 16
Cash on hand,	321 79
Insurance,	232 12
Office building,	3,797 58
Total assets, as per books of the company,	<u>\$218,933 30</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	59,500 00
Notes payable,	67,500 00
Unpaid bills,	66 10
Deposits,	55 90
Interest accrued but not due,	1,982 09
Amounts due from the company, not included above,	2,958 15
Total liabilities, as per books of the company,	<u>\$217,062 24</u>
Profit and loss balance,	1,871 06
	<u>\$218,933 30</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$9,310 49	
For distribution,	537 25	
management,	906 17	
taxes and incidentals,	797 00	
	<u>\$11,550 91</u>	
Operating expenses (electric) :		
At station,	\$3,072 13	
For distribution,	602 32	
management,	532 92	
taxes and incidentals,	271 51	
	<u>4,478 88</u>	
Income from sale of gas,		\$21,295 47
other sources (gas),		133 19
sale of electric light and power,		6,793 01
Balance to profit and loss :		
Gas,	9,877 75	
Electric,	2,314 13	
	<u>\$28,221 67</u>	<u>\$28,221 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$4,117 97	
Balance of gas manufacturing account,		\$9,877 75
Balance of electric manufacturing account,		2,314 13
Rents,		442 50
Jobbing,		79 59
Interest paid,	6,599 49	
Other items,	125 45	
Balance June 30, 1907,	1,871 06	
	<u>\$12,713 97</u>	<u>\$12,713 97</u>

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$301,172 95
Machinery and manufacturing appliances,	642,887 45
Street mains,	413,040 98
Meters,	135,455 89
Due for gas,	9,371 54
Gas coal on hand,	15,907 87
Coke on hand,	904 15
Tar on hand,	580 83
Enrichers on hand,	2,884 30
Purifying materials on hand,	3,510 00
Other materials on hand,	700 87
Stoves and fixtures on hand,	60,926 42
Horses, wagons, etc.,	9,755 38
Sundry accounts due the company,	18,442 52
Office furniture,	3,392 20
Cash on hand,	9,075 25
Reserved fund,	30,321 44

Total assets, as per books of the company, \$1,658,330 04

LIABILITIES.

Capital stock,	\$800,000 00
Notes payable,	294,880 00
Unpaid bills,	15,702 07
Deposits,	7,691 78
Reserved fund,	4,500 00
Premium on capital stock,	300,000 00
Amounts due from the company, not included above,	2,185 85

Total liabilities, as per books of the company, \$1,424,959 70

Profit and loss balance, 233,370 34

\$1,658,330 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$201,254 24	
For distribution,	35,321 69	
management,	33,496 56	
taxes and incidentals,	26,127 05	
	\$296,199 54	
Income from sale of gas,		\$357,395 16
residuals,		38,321 28
other sources,		288 00
Balance to profit and loss,	99,804 90	
	\$396,004 44	\$396,004 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$236,157 83
Balance of manufacturing account,		99,804 90
Interest received,		831 89
Rents,		901 46
Other items of income,		4,204 54

	DR.	CR.
Interest paid,	\$4,931 94	
Dividends declared,	79,797 50	
Depreciation,	20,636 88	
Other items,	3,163 96	
Balance June 30, 1907,	233,370 34	
	<hr/>	<hr/>
	\$341,900 62	\$341,900 62

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,733 06	
Income from sale of light and power,		\$15,258 96
Balance to profit and loss,	1,525 90	
	<hr/>	<hr/>
	\$15,258 96	\$15,258 96

STONEHAM.

(See PEOPLE'S GAS AND ELECTRIC COMPANY.)

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$4,736 66
Machinery and manufacturing appliances (gas),	2,645 04
Street mains and services (gas),	6,163 31
Meters (gas),	1,398 44
Due for gas,	878 41
Enrichers on hand,	438 77
Stoves on hand,	278 56
Real estate (electric),	3,336 50
Steam plant (electric),	9,040 59
Electric plant,	6,282 00
Electric lines,	21,482 02
Transformers,	3,618 07
Meters (electric),	3,850 95
Arc lamps,	2,742 34
Due for electric light and power,	2,607 44
Fuel on hand (electric),	507 43
Carbons, oil and waste, incandescent lamps, globes, other electric materials, motors, electric fixtures, horses, wagons, etc.,	676 24
Sundry accounts due the company,	898 16
Office furniture,	176 77
Cash on hand,	4,057 53
Notes receivable,	269 00
Insurance,	200 18
Interest prepaid,	278 74
	<hr/>
Total assets, as per books of the company,	\$76,563 15

LIABILITIES.

Capital stock,	\$24,000 00
Bonds issued,	18,000 00
Notes payable,	25,000 00
Unpaid bills,	2,619 89
Deposits,	15 00
Amounts due from the company, not included above,	634 05
Total liabilities, as per books of the company,	\$70,268 94
Profit and loss balance,	6,294 21
	<u>\$76,563 15</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$2,738 19	
For distribution,	211 72	
management,	555 30	
taxes and incidentals,	363 05	
	<u>\$3,868 26</u>	
Operating expenses (electric) :		
At station,	\$8,867 94	
For distribution,	1,223 05	
management,	1,679 74	
taxes and incidentals,	1,401 44	
	<u>13,172 17</u>	
Income from sale of gas,		\$4,058 15
sale of electric light and power,		17,824 25
Balance to profit and loss:		
Gas,	189 89	
Electric,	4,652 08	
	<u>\$21,882 40</u>	<u>\$21,882 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$3,856 53
Balance of gas manufacturing account,		189 89
Balance of electric manufacturing account,		4,652 08
Interest received,		6 12
Interest paid,	\$1,993 86	
Other items,	416 55	
Balance June 30, 1907,	6,294 21	
	<u>\$8,704 62</u>	<u>\$8,704 62</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere.)

ASSETS.

Street mains (gas),	\$153,491 91
Services (gas),	42,105 40
Meters (gas),	31,810 17
Due for gas,	2,490 32
Stoves on hand,	2,996 97
Gas fixtures on hand,	1,225 67
Real estate (electric),	81,242 57
Steam plant (electric),	98,638 82
Electric plant,	53,105 01
Electric lines,	87,412 23
Transformers,	25,149 11

Meters (electric),	\$26,791 30
Arc lamps,	14,537 27
Due for electric light and power,	18,174 41
Fuel on hand (electric),	4,716 50
Carbons on hand,	426 17
Incandescent lamps on hand,	1,151 52
Globes on hand,	194 98
Other electric materials on hand,	6,201 49
Motors on hand,	659 51
Electric fixtures on hand,	1,193 48
Horses, wagons, etc.,	3,971 09
Sundry accounts due the company,	7,058 49
Office furniture,	2,370 60
Cash on hand,	10,708 97
Works in process (gas),	36,650 67
Works in process (electric),	18,330 89
Total assets, as per books of the company,	\$732,805 52

LIABILITIES.

Capital stock,	\$455,300 00
Notes payable,	175,000 00
Unpaid bills,	37,192 27
Deposits,	7,618 00
Premium on capital stock,	27,260 00
Amounts due from the company, not included above,	625 87
Total liabilities, as per books of the company,	\$702,996 14
Profit and loss balance,	29,809 38
	\$732,805 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
Gas bought,	\$24,482 83	
For distribution,	9,045 23	
management,	5,428 46	
taxes and incidentals,	4,629 88	
	\$43,586 40	
Operating expenses (electric) :		
At station,	\$19,088 55	
Current bought,	25,634 47	
For distribution,	25,198 91	
management,	12,828 47	
taxes and incidentals,	10,976 27	
	93,726 67	
Income from sale of gas,		\$53,480 26
sale of electric light and power,		142,436 71
other sources (electric),		937 92
Balance to profit and loss :		
Gas,	9,893 86	
Electric,	49,647 96	
	\$196,854 89	\$196,854 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$28,147 33
Balance of gas manufacturing account,		9,893 86
Balance of electric manufacturing account,		49,647 96
Interest received,		194 52
Jobbing,		188 56

	Dr.	Cr.
Interest paid,	\$7,515 47	
Dividends declared,	36,240 00	
Depreciation,	14,500 00	
Other items,	7 38	
Balance June 30, 1907,	29,809 38	
	<hr/>	<hr/>
	\$88,072 23	\$88,072 23

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$1,500 00
Steam plant,	2,871 31
Electric plant,	1,103 42
Electric lines,	4,645 33
Transformers,	451 51
Meters,	352 25
Due for light and power,	291 00
Incandescent lamps on hand,	21 03
Other materials on hand,	55 55
Fixtures on hand,	9 30
Sundry accounts due the company,	36 00
Cash on hand,	573 24
	<hr/>
Total assets, as per books of the company,	\$11,909 94

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	500 00
Unpaid bills,	97 50
	<hr/>
Total liabilities, as per books of the company,	\$11,597 50
Profit and loss balance,	312 44
	<hr/>
	\$11,909 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Current bought,	\$675 20	
For distribution,	12 00	
management,	15 52	
taxes and incidentals,	193 39	
	<hr/>	
	\$896 11	
Income from sale of light and power,		\$1,597 62
Balance to profit and loss,	701 51	
	<hr/>	<hr/>
	\$1,597 62	\$1,597 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$423 50	
Balance of manufacturing account,		\$701 51
Jobbing,		77 43
Interest paid,	43 00	
Balance June 30, 1907,	312 44	
	<hr/>	<hr/>
	\$778 94	\$778 94

SUNDERLAND GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$663 92
Machinery and manufacturing appliances,	1,075 00
Street mains,	1,798 03
Meters,	106 00
Other materials on hand,	65 52
Cash on hand,	26 83

Total assets, as per books of the company,	\$3,735 30
Profit and loss balance,	147 20
	<hr/> \$3,882 50

LIABILITIES.

Capital stock,	\$2,800 00
Notes payable,	1,060 00
Interest accrued but not due,	22 50

Total liabilities, as per books of the company,	<hr/> \$3,882 50
---	------------------

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$255 06		
For distribution, 13 52		
taxes and incidentals, 4 08		
	<hr/> \$272 66	
Income from sale of gas,		\$278 87
Balance to profit and loss,	6 21	
	<hr/> \$278 87	<hr/> \$278 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$102 21	
Balance of manufacturing account,		\$6 21
Interest paid,	51 20	
Balance June 30, 1907,		147 20
	<hr/> \$153 41	<hr/> \$153 41

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances,	124,000 00
Street mains,	78,000 00
Meters,	14,000 00
Due for gas,	16,274 65
Gas coal on hand,	5,852 00
Coke on hand,	225 66
Tar on hand,	800 00
Enrichers on hand,	486 90
Purifying materials on hand,	972 00
Other materials on hand,	522 00
Stoves on hand,	812 26
Fixtures on hand,	4,628 56

Sundry accounts due the company,	\$2,733 76
Cash on hand,	10,293 58
Investments,	3,000 00
Total assets, as per books of the company,	<u>\$311,601 37</u>

LIABILITIES.

Capital stock,	\$160,000 00
Bonds issued,	80,000 00
Deposits,	10 00
Interest accrued but not due,	1,333 34
Total liabilities, as per books of the company,	<u>\$241,343 34</u>
Profit and loss balance,	70,258 03

\$311,601 37

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$55,071 04	
For distribution,	6,702 17	
management,	6,800 15	
taxes and incidentals,	5,262 48	
	<u>\$73,835 84</u>	
Income from sale of gas,		\$88,744 24
residuals,		16,952 50
Balance to profit and loss,	31,860 90	
	<u>\$105,696 74</u>	<u>\$105,696 74</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$70,785 28
Balance of manufacturing account,		31,860 90
Interest received,		130 92
Rents,		320 00
Interest paid,	\$3,206 74	
Dividends declared,	16,000 00	
Depreciation,	13,515 45	
Other items,	116 88	
Balance June 30, 1907,	70,258 03	
	<u>\$103,097 10</u>	<u>\$103,097 10</u>

TOWNSEND ELECTRIC PLANT.

(See U. S. ADAMS.)

TURNER, G. H.

(Charlemont.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,302 50	
For distribution,	45 00	
management,	15 00	
taxes and incidentals,	14 53	
	<u>\$1,377 03</u>	
Income from sale of light and power,		\$1,398 10
Balance to profit and loss,	21 07	
	<u>\$1,398 10</u>	<u>\$1,398 10</u>

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,751 62
Electric plant,	9,745 46
Electric lines,	33,371 72
Transformers,	4,432 32
Meters,	3,616 50
Arc lamps,	3,265 70
Due for light and power,	2,293 69
Carbons on hand,	33 00
Oil and waste on hand,	27 00
Incandescent lamps on hand,	250 00
Globes on hand,	7 50
Other materials on hand,	437 35
Horses, wagons, etc.,	569 67
Office furniture,	20 00
Cash on hand,	2,970 43
Taxes prepaid,	143 84
Insurance,	133 86
<hr/>	
Total assets, as per books of the company,	\$78,903 16

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	22,000 00
Unpaid bills,	2,153 22
Amounts due from the company, not included above,	210 68

Total liabilities, as per books of the company,	\$74,363 90
Profit and loss balance,	4,539 26
<hr/>	
	\$78,903 16

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$10,102 20	
For distribution,	573 63	
management,	82 50	
taxes and incidentals,	1,058 23	
	<hr/>	
Income from sale of light and power,		\$13,644 97
Balance to profit and loss,	1,823 41	
	<hr/>	<hr/>
	\$13,644 97	\$13,644 97

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$3,170 55
Balance of manufacturing account,		1,828 41
Interest received,		1,800 00
Jobbing,		640 26
Interest paid,	\$2,899 96	
Balance June 30, 1907,	4,539 26	
	<hr/>	<hr/>
	\$7,439 22	\$7,439 22

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Works in process,	\$31,187 26
Real estate,	208,392 63
Steam plant,	218,245 22
Electric plant,	227,696 65
Electric lines,	557,642 26
Transformers,	56,862 22
Meters,	44,141 18
Arc and Nernst lamps,	30,258 95
Due for light and power,	38,836 00
Fuel on hand,	883 05
Incandescent lamps on hand,	17,865 88
Globes on hand,	891 94
Other materials on hand,	25,746 49
Motors on hand,	1,729 26
Fixtures on hand,	1,747 58
Horses, wagons, etc.,	4,153 00
Sundry accounts due the company,	774 17
Office furniture,	805 02
Cash on hand,	5,952 08
Sinking funds,	79,290 11
Investments,	455,000 00

Total assets, as per books of the company, \$2,008,100 95

LIABILITIES.

Capital stock,	\$1,000,000 00
Bonds issued,	200,000 00
Notes payable,	316,000 00
Unpaid bills,	10,144 84
Deposits,	880 00
Sinking fund instalments paid,	79,290 11
Premium on capital stock,	215,000 00
Depreciation fund,	84,000 00

Total liabilities, as per books of the company, \$1,905,314 95
 Profit and loss balance, 102,786 00

\$2,008,100 95

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station,	\$113,230 47		
For distribution,	75,926 49		
management,	30,187 59		
taxes and incidentals,	30,548 56		
		\$249,893 11	
Income from sale of light and power,			\$447,667 48
Balance to profit and loss,		197,774 37	
		\$447,667 48	\$447,667 48
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,			\$95,451 53
Balance of manufacturing account,			197,774 37
Interest received,			3,590 11
Rents,			386 93
Jobbing,			7,760 74
Other items of income,			29,097 17
Interest paid,	\$24,186 26		
Dividends declared,	80,000 00		
Depreciation fund,	84,000 00		
Other items,	43,088 59		
Balance June 30, 1907,	102,786 00		
		\$334,060 85	\$334,060 85

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$28,670 26
Steam plant,		45,262 14
Electric plant,		24,888 08
Electric lines,		86,483 74
Transformers,		17,207 80
Meters,		6,611 19
Arc lamps,		4,432 26
Works improvement,		20,190 00
Due for light and power,		4,626 89
Fuel on hand,		293 23
Carbons on hand,		12 61
Oil and waste on hand,		37 41
Incandescent lamps on hand,		247 92
Globes on hand,		26 58
Other materials on hand,		1,661 62
Horses, wagons, etc.,		1,294 47
Sundry accounts due the company,		1,099 19
Office furniture,		110 53
Cash on hand,		57 42
Notes receivable,		97 59
Insurance,		100 00
Interest prepaid,		71 31
Total assets, as per books of the company,		\$243,482 24
Profit and loss balance,		11,423 39
		\$254,905 63

LIABILITIES.

Capital stock,	\$39,400 00
Notes payable,	205,418 30
Unpaid bills,	8,065 46
Interest accrued but not due,	2,021 87
Total liabilities, as per books of the company,	\$254,905 63

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$21,805 76		
For distribution, 4,910 92		
management, 1,123 03		
taxes and incidentals, 1,522 38		
	\$29,362 09	
Income from sale of light and power,		\$37,809 03
Balance to profit and loss,	8,446 94	
	\$37,809 03	\$37,809 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$8,981 63	
Balance of manufacturing account,		\$8,446 94
Jobbing,		891 98
Interest paid,	11,780 68	
Balance June 30, 1907,		11,423 39
	\$20,762 31	\$20,762 31

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,260 90
Machinery and manufacturing appliances,	1,220 95
Street mains,	4,321 76
Services,	676 80
Meters,	593 96
Due for gas,	246 94
Other materials on hand,	786 36
Sundry accounts due the company,	195 00
Cash on hand,	58 75
Total assets, as per books of the company,	\$9,361 42

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	3,300 00
Unpaid bills,	214 32
Interest accrued but not due,	35 66
Total liabilities, as per books of the company,	\$8,549 98
Profit and loss balance,	811 44
	\$9,361 42

MANUFACTURING ACCOUNT.			
		Dr.	Cr.
Operating expenses:			
At works,	\$1,389 10		
For distribution,	160 81		
management,	186 03		
taxes and incidentals,	61 78		
		\$1,797 72	
Income from sale of gas,			\$2,823 89
Balance to profit and loss,		1,026 17	
		<u>\$2,823 89</u>	<u>\$2,823 89</u>
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1906,			\$94 27
Balance of manufacturing account,			1,026 17
Interest paid,	\$159 00		
Dividends declared,	150 00		
Balance June 30, 1907,	811 44		
		<u>\$1,120 44</u>	<u>\$1,120 44</u>

WALTHAM GAS LIGHT COMPANY.

ASSETS.		
Real estate (gas),		\$70,000 00
Machinery and manufacturing appliances (gas),		79,500 00
Street mains (gas),		84,872 08
Services (gas),		4,200 00
Meters (gas),		17,000 00
Due for gas,		5,994 31
Gas coal on hand,		2,715 93
Enrichers on hand,		404 67
Purifying materials on hand,		200 00
Other gas materials on hand,		6,210 14
Stoves on hand,		1,255 84
Gas fixtures on hand,		156 40
Real estate (electric),		226,727 69
Steam plant (electric),		116,500 00
Electric plant,		35,300 00
Electric lines,		40,100 00
Transformers,		4,200 00
Meters (electric),		9,200 00
Arc lamps,		4,500 00
Due for electric light and power,		6,861 28
Fuel on hand (electric),		4,594 62
Carbons on hand,		54 48
Oil and waste on hand,		77 40
Incandescent lamps on hand,		1,972 01
Globes on hand,		78 47
Other electric materials on hand,		2,591 78
Motors on hand,		404 08
Electric fixtures on hand,		893 30
Horses, wagons, etc.,		2,175 00
Sundry accounts due the company,		8,416 46
Office furniture,		2,034 00
Cash on hand,		597 29
Total assets, as per books of the company,		<u>\$739,787 23</u>

LIABILITIES.	
Capital stock,	\$324,700 00
Notes payable,	300,000 00
Unpaid bills,	12,868 59
Deposits,	1,998 00
Interest due but not paid,	1,791 69
Reserved fund,	7,000 00
Premium on new stock,	36,000 00
Total liabilities, as per books of the company,	\$684,358 28
Profit and loss balance,	55,428 95
	<u>\$739,787 23</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses (gas) :			
At works,	\$4,727 82		
Gas bought,	34,920 40		
For distribution,	9,627 68		
management,	7,287 35		
taxes and incidentals,	5,743 42		
		\$62,306 67	
Operating expenses (electric) :			
At station,	\$14,410 08		
Current bought,	22,036 02		
For distribution,	20,466 22		
management,	7,287 34		
taxes and incidentals,	6,076 45		
		70,276 11	
Income from sale of gas,			\$90,209 43
sale of electric light and power,			91,200 74
Balance to profit and loss: ,			
Gas,		27,902 76	
Electric,		20,924 63	
		<u>\$181,410 17</u>	<u>\$181,410 17</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1906,			\$69,333 44
Balance of gas manufacturing account,			27,902 76
Balance of electric manufacturing account,			20,924 63
Interest received,			16,049 11
Rents,			3,236 01
Interest paid,	\$13,207 87		
Dividends declared,	32,470 00		
Depreciation,	33,001 29		
Other items,	3,337 84		
Balance June 30, 1907,	55,428 95		
	<u>\$137,445 95</u>	<u>\$137,445 95</u>	

WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

WARE ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$7,450 00
Steam plant,	19,198 85
Electric plant,	18,127 47

Electric lines,	\$15,970 53
Transformers,	2,695 57
Meters,	1,237 25
Arc lamps,	3,926 00
Due for light and power,	150 91
Fuel on hand,	255 03
Carbons on hand,	30 00
Oil and waste on hand,	11 50
Incandescent lamps on hand,	350 87
Globes on hand,	20 32
Other materials on hand,	440 10
Tools and fixtures on hand,	281 28
Sundry accounts due the company,	128 40
Cash on hand,	1,400 10
Total assets, as per books of the company,	<u>\$71,674 18</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	27,000 00
Unpaid bills,	1,958 00
Interest accrued but not due,	397 09
Total liabilities, as per books of the company,	<u>\$69,355 09</u>
Profit and loss balance,	2,319 09
	<u>\$71,674 18</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$8,326 45	
For distribution,	2,469 90	
management,	535 54	
taxes and incidentals,	955 51	
	<u>\$12,287 40</u>	
Income from sale of light and power,		\$16,209 70
Balance to profit and loss,	3,922 30	
	<u>\$16,209 70</u>	<u>\$16,209 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$2,818 44
Balance of manufacturing account,		3,922 30
Other items of income,		102 87
Interest paid,	\$1,708 68	
Dividends declared,	2,400 00	
Other items,	415 84	
Balance June 30, 1907,	2,319 09	
	<u>\$6,843 61</u>	<u>\$6,843 61</u>

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$13,638 44
Machinery and manufacturing appliances (gas),	18,500 00
Street mains and services (gas),	22,200 00
Meters (gas),	6,400 00
Due for gas,	4,327 48
Gas coal on hand,	151 25
Tar on hand,	360 00

Other gas materials on hand,	\$423 77
Stoves on hand,	213 00
Gas fixtures on hand,	195 01
Real estate (electric),	10,267 81
Steam plant (electric),	15,500 00
Electric plant,	14,800 00
Electric lines,	31,700 00
Transformers,	5,400 00
Meters (electric),	4,000 00
Arc and Nernst lamps,	3,987 80
Due for electric light and power,	5,453 38
Fuel on hand (electric),	659 20
Carbons on hand,	35 72
Oil and waste on hand,	10 25
Incandescent lamps on hand,	1,217 51
Globes on hand,	100 77
Other electric materials on hand,	1,559 46
Horses, wagons, etc.,	792 95
Sundry accounts due the company,	2,608 92
Office furniture,	491 62
Cash on hand,	1,016 62
Investments,	68,662 54
Total assets, as per books of the company,	\$234,673 50

LIABILITIES.

Capital stock,	\$95,000 00
Bonds issued,	25,000 00
Notes payable,	95,000 00
Unpaid bills,	7,680 33
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	\$222,992 83
Profit and loss balance,	11,680 67
	\$234,673 50

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$7,671 11	
For distribution,	199 69	
management,	1,474 72	
taxes and incidentals,	545 59	
	\$9,891 11	
Operating expenses (electric) :		
At station,	\$11,769 22	
For distribution,	2,937 72	
management,	2,999 44	
taxes and incidentals,	2,022 44	
	19,728 82	
Income from sale of gas,		\$16,671 65
other sources (gas),		6 60
sale of electric light and power,		30,049 56
other sources (electric),		150 00
Balance to profit and loss :		
Gas,	6,787 14	
Electric,	10,470 74	
	\$46,877 81	\$46,877 81

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$9,097 72
Balance of gas manufacturing account,		6,787 14
Balance of electric manufacturing account,		10,470 74
Rents,		236 89
Interest paid,	\$2,188 35	
Dividends declared,	5,700 00	
Depreciation,	7,023 47	
Balance June 30, 1907,	11,680 67	
	<hr/>	<hr/>
	\$26,592 49	\$26,592 49

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,976 27
Steam plant,	8,305 21
Electric plant,	11,856 92
Electric lines,	15,332 18
Transformers,	5,065 52
Meters,	4,926 03
Arc lamps,	1,102 40
Due for light and power,	2,204 86
Fuel on hand,	111 60
Carbons on hand,	6 12
Oil and waste on hand,	23 60
Incandescent lamps on hand,	282 19
Globes on hand,	35 64
Other materials on hand,	1,446 45
Motors on hand,	773 09
Sundry accounts due the company,	1,384 86
Office furniture,	480 80
Cash on hand,	3,977 81
Investments,	1,329 40
	<hr/>
Total assets, as per books of the company,	\$63,620 95

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	4,000 00
Notes payable,	13,500 00
Unpaid bills,	1,710 14
Interest accrued but not due,	266 70

Total liabilities, as per books of the company,	\$44,476 84
Profit and loss balance,	19,144 11

\$63,620 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,697 41	
For distribution,	1,805 13	
management,	1,511 22	
taxes and incidentals,	902 94	
	<hr/>	
	\$8,916 70	
Income from sale of light and power,		\$12,602 27
other sources,		314 09
Balance to profit and loss,	3,999 66	
	<hr/>	<hr/>
	\$12,916 36	\$12,916 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$17,443 07
Balance of manufacturing account,		3,999 66
Rents,		144 00
Interest paid,	\$890 19	
Dividends declared,	1,000 00	
Other items,	552 43	
Balance June 30, 1907,	19,144 11	
	<hr/>	<hr/>
	\$21,586 73	\$21,586 73

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,495 81
Electric plant,	9,139 23
Electric lines,	25,742 13
Transformers,	5,841 64
Meters,	3,011 38
Due for light and power,	5,463 46
Incandescent lamps on hand,	481 24
Other materials on hand,	75 00
Cash on hand,	4,402 72
	<hr/>
Total assets, as per books of the company,	\$55,652 61

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	4,200 00
Unpaid bills,	600 04
Interest accrued but not due,	126 00
	<hr/>
Total liabilities, as per books of the company,	\$34,926 04
Profit and loss balance,	20,726 57
	<hr/>
	\$54,652 61

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$7,941 81	
For distribution,	3,100 65	
management,	700 00	
taxes and incidentals,	885 58	
	<hr/>	
	\$12,628 04	
Income from sale of light and power,		\$17,031 02
Balance to profit and loss,	4,402 98	
	<hr/>	<hr/>
	\$17,031 02	\$17,031 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$18,918 39
Balance of manufacturing account,		4,402 98
Interest paid,	\$194 80	
Dividends declared,	2,400 00	
Balance June 30, 1907,	20,726 57	
	<hr/>	<hr/>
	\$23,321 37	\$23,321 37

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,341 44
Steam plant,	35,110 08
Electric plant,	41,698 62
Electric lines,	86,189 12
Transformers,	6,106 31
Meters,	6,788 67
Arc lamps,	3,222 94
Due for light and power,	7,157 17
Fuel on hand,	1,637 28
Carbons on hand,	51 20
Oil and waste on hand,	93 70
Incandescent lamps on hand,	468 67
Globes on hand,	16 55
Other materials on hand,	1,087 54
Motors on hand,	5,448 34
Fixtures on hand,	882 89
Horses, wagons, etc.,	1,597 58
Sundry accounts due the company,	5,314 15
Office furniture,	561 51
Cash on hand,	1,428 06
Total assets, as per books of the company,	\$220,201 82

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	40,710 16
Unpaid bills,	10,445 28
Interest accrued but not due,	963 33
Amounts due from the company, not included above,	48,594 95
Total liabilities, as per books of the company,	\$200,713 72
Profit and loss balance,	19,488 10
	\$220,201 82

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$17,381 44		
For distribution, 6,077 15		
management, 3,280 24		
taxes and incidentals, 3,211 78		
	\$29,950 61	
Income from sale of light and power,		\$40,621 10
other sources,		530 70
Balance to profit and loss,	11,201 19	
	\$41,151 80	\$41,151 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$13,806 58
Balance of manufacturing account,		11,201 19
Jobbing,		1,844 72
Interest paid,	\$7,364 39	
Balance June 30, 1907,	19,488 10	
	\$26,852 49	\$26,852 49

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate (gas),	\$11,000 00
Machinery and manufacturing appliances (gas),	7,000 00
Street mains (gas),	21,500 00
Services (gas),	4,000 00
Meters (gas),	2,090 00
Due for gas,	750 62
Stoves on hand,	405 48
Real estate (electric),	1,000 00
Electric lines,	10,500 00
Transformers,	2,872 00
Meters (electric),	2,550 00
Arc lamps,	630 00
Due for electric light and power,	1,577 56
Incandescent lamps on hand,	1,000 00
Horses, wagons, etc.,	375 00
Sundry accounts due the company,	344 67
Office furniture,	300 00
Cash on hand,	684 61
Total assets, as per books of the company,	\$68,579 94

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	31,900 00
Unpaid bills,	1,252 90
Deposits,	64 86
Total liabilities, as per books of the company,	\$53,217 76
Profit and loss balance,	15,362 18
	\$68,579 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$6 40	
Gas bought,	3,568 63	
For distribution,	1,094 14	
management,	209 26	
taxes and incidentals,	272 98	
	\$5,151 41	
Operating expenses (electric) :		
At station,	\$9 60	
Current bought,	4,009 86	
For distribution,	1,353 59	
management,	313 89	
taxes and incidentals,	398 48	
	6,085 42	
Income from sale of gas,		\$7,336 11
sale of electric light and power,		11,259 60

	Dr.	Cr.
Balance to profit and loss:		
Gas,	\$2,184 70	
Electric,	5,174 18	
	<hr/>	<hr/>
	\$18,595 71	\$18,595 71
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1906,		\$12,636 31
Balance of gas manufacturing account,		2,184 70
Balance of electric manufacturing account,		5,174 18
Rents,		150 00
Jobbing,		1 02
Interest paid,	\$1,521 39	
Dividends declared,	1,200 00	
Depreciation,	2,051 96	
Other items,	10 68	
Balance June 30, 1907,	15,362 18	
	<hr/>	<hr/>
	\$20,146 21	\$20,146 21

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Steam plant,		\$1,359 76
Electric plant,		17,686 43
Electric lines,		16,926 25
Transformers,		4,329 32
Meters,		4,236 12
Arc lamps,		3,516 59
Due for light and power,		2,856 54
Carbons on hand,		19 75
Oil and waste on hand,		14 00
Incandescent lamps on hand,		125 81
Globes on hand,		30 18
Other materials on hand,		382 81
Fixtures on hand,		312 11
Horses, wagons, etc.,		283 38
Sundry accounts due the company,		1,001 42
Office furniture,		309 24
Cash on hand,		346 48
Insurance,		217 59
		<hr/>
Total assets, as per books of the company,		\$53,353 78
LIABILITIES.		
Capital stock,		\$12,000 00
Bonds issued,		9,000 00
Notes payable,		4,400 00
Unpaid bills,		928 91
Interest due but not paid,		57 00
Interest accrued but not due,		37 67
		<hr/>
Total liabilities, as per books of the company,		\$26,423 58
Profit and loss balance,		27,530 20
		<hr/>
		\$53,953 78

MANUFACTURING ACCOUNT.			
		Dr.	Cr.
Operating expenses:			
At station,	\$4,538 99		
For distribution,	311 97		
management,	1,556 85		
taxes and incidentals,	682 16		
		\$7,089 37	
Income from sale of light and power,			\$11,950 98
Balance to profit and loss,		4,861 01	
		<u>\$11,950 98</u>	<u>\$11,950 98</u>
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1906,			\$23,429 60
Balance of manufacturing account,			4,861 01
Jobbing,			144 09
Interest paid,	\$867 24		
Other items,	37 26		
Balance June 30, 1907,	27,530 20		
		<u>\$28,434 70</u>	<u>\$28,434 70</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$17,615 25
Machinery and manufacturing appliances,		28,000 00
Street mains and services,		24,252 75
Meters,		3,000 00
Due for gas,		2,471 00
Gas coal on hand,		3,393 02
Coke on hand,		100 00
Tar on hand,		315 00
Purifying materials on hand,		40 00
Gas fixtures, stoves and materials on hand,		507 00
Office furniture,		264 90
Cash on hand,		1,691 80
Investments,		6,810 00
Total assets, as per books of the company,		<u>\$88,460 72</u>
LIABILITIES.		
Capital stock,		\$45,100 00
Deposits,		113 00
Depreciation fund,		3,000 00
Total liabilities, as per books of the company,		<u>\$48,213 00</u>
Profit and loss balance,		40,247 72
		<u>\$88,460 72</u>

MANUFACTURING ACCOUNT.			
		Dr.	Cr.
Operating expenses:			
At works,	\$13,137 64		
For distribution,	1,987 43		
management,	2,636 87		
taxes and incidentals,	1,578 38		
		<u>\$19,340 32</u>	

	DR.	CR.
Income from sale of gas,		\$21,446 96
residuals,		2,959 03
other sources,		54 50
Balance to profit and loss,	\$5,120 17	
	<u>\$24,460 49</u>	<u>\$24,460 49</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1906,		\$42,754 22
Balance of manufacturing account,		5,120 17
Interest received,		373 49
Jobbing,		117 84
Dividends declared,	\$8,118 00	
Balance June 30, 1907,	40,247 72	
	<u>\$48,365 72</u>	<u>\$48,365 72</u>

WOODVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$900 00
Electric lines,	2,104 23
Transformers,	633 70
Meters,	234 90
Due for light and power,	484 38
Total assets, as per books of the company,	<u>\$4,357 21</u>

LIABILITIES.

Capital stock,	\$3,600 00
Total liabilities, as per books of the company,	<u>\$3,600 00</u>
Profit and loss balance,	757 21
	<u>\$4,357 21</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,501 75	
For distribution,	4 25	
taxes and incidentals,	12 12	
	<u>\$1,518 12</u>	
Income from sale of light and power,		\$1,986 59
other sources,		20 00
Balance to profit and loss,	488 47	
	<u>\$2,006 59</u>	<u>\$2,006 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$268 74
Balance of manufacturing account,		488 47
Balance June 30, 1907,	\$757 21	
	<u>\$757 21</u>	<u>\$757 21</u>

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Machinery and manufacturing appliances,	\$3,980 01
Street mains,	160,572 15
Services,	17,968 86

Meters,	\$4,041 88
Due for gas,	1,584 62
Stoves on hand,	710 06
Fixtures on hand,	1,931 35
Horses, wagons, etc.,	495 00
Sundry accounts due the company,	1,862 74
Office furniture,	135 11
Cash on hand,	91 60
Insurance,	97 51
Total assets, as per books of the company,	\$193,470 89
Profit and loss balance,	13,471 10
	<hr/> \$206,941 99

LIABILITIES.

Capital stock,	\$85,000 00
Notes payable,	99,500 00
Unpaid bills,	618 80
Interest accrued but not due,	2,942 09
Amounts due from the company, not included above,	18,881 10
Total liabilities, as per books of the company,	<hr/> \$206,941 99

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$19 96	
Gas bought,	8,025 52	
For distribution,	2,672 73	
management,	2,778 77	
taxes and incidentals,	636 40	
	<hr/> \$14,133 38	
Income from sale of gas,		\$9,819 49
other sources,		20 85
Balance to profit and loss,		4,293 04
	<hr/> \$14,133 38	<hr/> \$14,133 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$3,732 25	
Balance of manufacturing account,	4,293 04	
Rents,		\$107 50
Interest paid,	4,950 97	
Other items,	602 34	
Balance June 30, 1907,		13,471 10
	<hr/> \$13,578 60	<hr/> \$13,578 60

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$94,647 42
Steam plant,	98,805 27
Electric plant,	118,324 47
Electric lines,	704,400 70
Transformers,	28,972 51
Meters,	20,663 17
Arc lamps,	28,437 00
Due for light and power,	30,362 86
Fuel on hand,	4,590 10
Carbons on hand,	2,270 17

Oil and waste on hand,	\$22 86
Incandescent lamps on hand,	11,148 52
Globes on hand,	553 49
Other materials on hand,	2,544 30
Fixtures on hand,	1,529 95
Horses, wagons, etc.,	3,291 31
Sundry accounts due the company,	3,115 72
Office furniture,	1,114 91
Cash on hand,	258,835 26
Total assets, as per books of the company,	\$1,413,629 99

LIABILITIES.

Capital stock,	\$754,800 00
Unpaid bills,	42,938 05
Deposits,	1,125 00
Premium on new stock,	262,880 00
Total liabilities, as per books of the company,	\$1,061,743 05
Profit and loss balance,	351,886 94
	\$1,413,629 99

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$62,155 08	
Current bought,	1,538 75	
For distribution,	46,158 60	
management,	17,285 18	
taxes and incidentals,	27,683 10	
	\$154,820 71	
Income from sale of light and power,		\$303,459 48
other sources,		4,040 02
Balance to profit and loss,	152,678 79	
	\$307,499 50	\$307,499 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$323,454 18
Balance of manufacturing account,		152,678 79
Interest received,		5,438 33
Jobbing,		199 39
Other items of income,		23 32
Interest paid,	\$186 36	
Dividends declared,	51,096 00	
Depreciation,	78,624 71	
Balance June 30, 1907,	351,886 94	
	\$481,794 01	\$481,794 01

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$598,477 44
Machinery and manufacturing appliances,	642,274 71
Street mains,	109,839 75
Meters,	25,773 11
Due for gas,	34,470 48
Gas coal on hand,	35,680 69
Coke on hand,	1,223 90
Tar on hand,	1,561 07

Enrichers on hand,	\$5,612 72
Ammonia on hand,	1,435 43
Other materials on hand,	21,971 84
Stoves and fixtures on hand,	11,291 27
Cash on hand,	3,091 56

Total assets, as per books of the company, \$1,492,703 87

LIABILITIES.

Capital stock,	\$800,000 00
Notes payable,	70,000 00
Deposits,	34,575 91
Unpaid dividends,	16,658 00
Premium on capital stock,	250,000 00

Total liabilities, as per books of the company, . . . \$1,171,233 91

Profit and loss balance, 321,469 96

\$1,492,703 87

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$247,669 13	
For distribution,	35,436 05	
management,	20,378 30	
taxes and incidentals,	33,045 07	
	\$336,528 55	
Income from sale of gas,		\$446,938 83
residuals,		34,153 36
other sources,		258 45
Balance to profit and loss,	144,822 09	
	\$481,350 64	\$481,350 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$294,958 86
Balance of manufacturing account,		144,822 09
Interest received,		302 15
Rents,		638 04
Other items of income,		15 84
Interest paid,	\$5,440 26	
Dividends declared,	88,000 00	
Depreciation,	25,826 76	
Balance June 30, 1907,	321,469 96	
	\$440,736 98	\$440,736 98

APPENDIX B. — MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1907.¹

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report.]

BELMONT.

ASSETS.

Electric lines,	\$18,743 25
Transformers,	1,776 75
Meters,	4,718 81
Arc lamps,	987 81
Incandescent street lamps,	1,607 51
Due for light and power,	2,032 05
Globes on hand,	5 50
Other materials on hand,	231 50
Tools and appliances,	705 00
Horses, wagons, etc,	218 00
Sundry accounts receivable,	1,642 71
Cash (or town treasury),	2,524 41
Depreciation fund,	167 65
Insurance,	145 00
Sinking funds,	2,520 00
<hr/>	
Total assets, as per books of the plant,	\$38,025 95
Profit and loss balance,	4,988 56
<hr/>	
	\$43,014 51

¹ In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptation of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation.

LIABILITIES.

Appropriations for construction,	\$24,500 00
Overdraft for construction,	1,947 84
Appropriations for sinking funds,	2,520 00
Bonds outstanding,	14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	\$43,014 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,905 36	
Income from sale of light and power,		\$8,868 99
Balance to profit and loss,		5,036 37
	\$13,905 36	\$13,905 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$5,035 31	
Balance of manufacturing account,	5,036 37	
Appropriation for maintenance,		\$4,984 42
interest,		560 00
depreciation,		1,100 00
Jobbing,		98 70
Interest paid,	560 00	
Depreciation,	1,100 00	
Balance June 30, 1907,		4,988 56
	\$11,731 68	\$11,731 68

BRAINTREE.

ASSETS.

Real estate,	\$11,066 85
Steam plant,	15,522 68
Electric plant,	11,922 73
Electric lines,	27,535 97
Transformers,	5,381 32
Meters,	10,297 54
Arc lamps,	2,736 81
Incandescent street lamps,	1,132 17
Due for light and power,	5,056 40
Fuel on hand,	465 00
Carbons on hand,	34 00
Oil and waste on hand,	104 30
Incandescent lamps on hand,	768 10
Globes on hand,	16 50
Other materials on hand,	2,687 19
Tools and appliances,	920 00
Horses, wagons, etc.,	1,550 00
Office furniture,	150 00
Depreciation fund,	3,050 00
Sinking funds,	7,686 15
Total assets, as per books of the plant,	\$108,083 71
Profit and loss balance,	44,895 74
	\$152,979 45

LIABILITIES.

Appropriations for construction,	\$12,326 81
Overdrafts for construction,	43,233 69
Appropriations for note payments,	49,200 00
sinking funds,	6,020 00
Bonds outstanding,	16,500 00
Notes payable,	18,700 00
Interest accrued but not due,	313 73
Amounts due from the plant, not included above,	6,685 22
Total liabilities, as per books of the plant,	\$152,979 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,240 66	
Income from sale of light and power,		\$15,717 84
other sources,		625 02
Balance to profit and loss,	102 20	
	\$16,342 86	\$16,342 86

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$40,122 94	
Balance of manufacturing account,		\$102 20
Appropriation for maintenance,		315 20
interest,		1,367 00
depreciation,		3,954 48
Interest from sinking funds,		265 50
Other items of income,		9 90
Interest paid,	1,416 42	
Overdraft for construction,	4,244 51	
Depreciation,	4,351 14	
Sinking funds,	430 00	
Other items,	345 01	
Balance June 30, 1907,		44,895 74
	\$50,910 02	\$50,910 02

CHICOPEE.

ASSETS.

Real estate,	\$16,022 05
Steam plant,	32,400 29
Electric plant,	14,071 16
Electric lines,	20,285 39
Transformers,	7,448 79
Meters,	6,307 12
Arc lamps,	6,830 55
Nernst lamps,	618 30
Due for light and power,	3,481 91
Fuel on hand,	1,592 50
Carbons on hand,	181 09
Oil and waste on hand,	40 95
Incandescent lamps on hand,	357 09
Globes on hand,	99 70
Other materials on hand,	1,234 94
Tools and appliances,	1,724 01
Horses, wagons, etc.,	1,673 42

Other accounts receivable,	\$501 44
Office furniture,	87 13
Cash (or town treasury),	14,816 21
Depreciation fund,	408 45
Total assets, as per books of the plant,	\$130,182 49
Profit and loss balance,	26,551 79
	<u>\$156,734 28</u>

LIABILITIES.

Appropriations for construction,	\$33,492 61
bond payments,	42,000 00
note payments,	6,000 00
Bonds outstanding,	72,000 00
Notes payable,	3,000 00
Interest accrued but not due,	241 67
Total liabilities, as per books of the plant,	<u>\$156,734 28</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$28,728 83	
Income from sale of light and power,		\$20,470 81
other sources,		1,409 47
Balance to profit and loss,		6,848 55
	<u>\$28,728 83</u>	<u>\$28,728 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$26,420 33	
Balance of manufacturing account,	6,848 55	
Appropriation for maintenance,		\$31,192 50
interest,		2,882 50
depreciation,		4,900 00
Interest paid,	2,960 00	
Depreciation,	4,900 00	
Income accounts delivered to city treasurer,	24,360 43	
Other items,	37 48	
Balance June 30, 1907,		26,551 79
	<u>\$65,526 79</u>	<u>\$65,526 79</u>

CONCORD.

ASSETS.

Real estate,	\$7,582 74
Steam plant,	17,513 13
Electric plant,	10,853 28
Electric lines,	37,078 73
Transformers,	3,139 06
Meters,	5,762 41
Arc lamps,	143 02
Incandescent street lamps,	3,335 66
Fire alarm construction,	1,295 85
Due for light and power,	3,526 39
Fuel on hand,	634 50
Carbons on hand,	7 05
Oil and waste on hand,	26 30
Incandescent lamps on hand,	783 83
Globes on hand,	4 50

Other materials on hand,	\$38 96
Tools and appliances,	1,573 25
Horses, wagons, etc.,	502 50
Other accounts receivable,	3,548 67
Office furniture,	256 45
Cash (or town treasury),	3,578 33
Insurance,	242 42
Sinking fund,	11,352 74

Total assets, as per books of the plant,	\$112,779 77
Profit and loss balance,	17,126 40
	<hr/> \$129,906 17

LIABILITIES.

Appropriations for construction,	\$12,401 62
Overdraft for construction,	375 82
Appropriations for sinking funds,	11,710 00
Bonds outstanding,	96,000 00
Notes payable,	8,000 00
Deposits,	20 00
Interest accrued but not due,	1,398 73

Total liabilities, as per books of the plant,	\$129,906 17
---	--------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,750 38	
Income from sale of light and power,		\$19,132 66
other sources,		2,075 49
Balance to profit and loss,	1,457 77	
	<hr/> \$21,208 15	<hr/> \$21,208 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$14,148 46	
Balance of manufacturing account,		\$1,457 77
Interest from sinking funds,		337 84
Appropriation for maintenance,		5,851 36
Jobbing,		208 83
Interest paid,	3,958 89	
Depreciation,	4,563 36	
Sinking fund appropriation,	2,080 00	
Fire alarm repairs,	180 89	
Other items,	50 60	
Balance June 30, 1907,		17,126 40
	<hr/> \$24,982 20	<hr/> \$24,982 20

DANVERS.

ASSETS.

Real estate,	\$9,642 25
Steam plant,	18,730 96
Electric plant,	7,365 45
Electric lines,	14,463 66
Transformers,	4,715 60
Meters,	6,777 99
Arc lamps,	4,446 02
Due for light and power,	887 42

Fuel on hand,	\$33 77
Carbons on hand,	25 55
Oil and waste on hand,	13 96
Incandescent lamps on hand,	74 22
Globes on hand,	32 25
Other materials on hand,	1,256 86
Fixtures on hand,	893 61
Sundry accounts receivable,	33 47
Office furniture,	82 36
Cash (or town treasury),	6,290 01
Depreciation fund,	825 05
Insurance,	173 12
Sinking funds,	10,270 69
Total assets, as per books of the plant,	\$87,104 27
Profit and loss balance,	11,538 74
	<hr/>
	\$98,643 01

LIABILITIES.

Appropriations for construction,	\$8,601 87
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	14,377 04
Bonds outstanding,	58,400 00
Notes payable,	500 00
Interest accrued but not due,	434 00
Total liabilities, as per books of the plant,	<hr/> \$98,643 01

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$19,805 03	
Income from sale of light and power,		\$18,384 75
Balance to profit and loss,		1,420 28
	<hr/>	<hr/>
	\$19,805 03	\$19,805 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$11,140 18	
Balance of manufacturing account,	1,420 28	
Interest on deposits,		\$84 00
from sinking funds,		240 19
Appropriation for maintenance and interest,		3,016 78
depreciation,		2,500 00
Other items of income,		2 00
Interest paid,	2,321 25	
Depreciation,	2,500 00	
Balance June 30, 1907,		11,538 74
	<hr/>	<hr/>
	\$17,381 71	\$17,381 71

HINGHAM.

ASSETS.

Electric lines,	\$18,274 30
Transformers,	1,504 58
Meters,	3,304 83
Due for light and power,	923 17
Incandescent lamps on hand,	248 73
Other materials on hand,	2,165 81
Fixtures on hand,	544 43

Horses, wagons, etc.,	\$455 35
Sundry accounts receivable,	1,503 63
Office furniture,	161 81
Cash (or town treasury),	2,484 63
Depreciation fund,	1,216 77

Total assets, as per books of the plant,	\$32,788 04
Profit and loss balance,	5,941 40

\$38,729 44

LIABILITIES.

Appropriations for construction,	\$20,475 27
note payments,	1,000 00
Notes payable,	17,000 00
Interest accrued but not due,	254 17

Total liabilities, as per books of the plant,	\$38,729 44
---	-------------

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$14,504 16	
Income from sale of light and power,		\$11,182 47
other sources,		91 48
Balance to profit and loss,		3,230 21
	\$14,504 16	\$14,504 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$6,588 87	
Balance of manufacturing account,	3,230 21	
Appropriation for maintenance,		\$4,934 59
interest,		650 00
depreciation,		1,700 00
Sale of old material, and profit on jobbing,		1,809 37
Interest paid,	656 67	
Depreciation,	1,700 00	
Returned to town treasury—unavailable maintenance appropriation to Dec. 31, 1906,	1,077 11	
Maintenance appropriation use for construction,	1,782 50	
Balance June 30, 1907,		5,941 40
	\$15,035 36	\$15,035 36

HOLYOKE.

ASSETS.

Real estate,	\$278,970 13
Machinery and manufacturing appliances (gas),	148,373 19
Street mains (gas),	165,293 85
Meters (gas),	67,796 62
Due for gas,	9,591 64
Gas coal on hand,	6,114 29
Coke on hand,	449 70
Enrichers on hand,	1,583 98
Purifying materials on hand,	585 00
Other gas materials on hand,	2,098 68
Gas fixtures on hand,	839 00
Gas tools and appliances,	1,945 15
Water power plant,	16,668 92
Steam plant (electric),	108,408 34

Electric plant,	\$147,440 45
Electric lines,	60,155 67
Transformers,	20,038 35
Meters (electric),	18,868 72
Arc lamps,	22,754 84
Due for electric light and power,	14,154 17
Fuel on hand (electric),	148 50
Carbons on hand,	304 50
Oil and waste on hand,	82 80
Incandescent lamps on hand,	1,544 00
Globes on hand,	132 30
Electric tools and appliances,	1,488 60
Horses, wagons, etc.,	2,500 00
Sundry accounts receivable,	733 86
Office furniture,	2,100 00
Cash (or city treasury),	20,378 33
Total assets, as per books of the plant,	\$1,121,543 58
Profit and loss balance,	104,387 31
	<hr/>
	\$1,225,930 89

LIABILITIES.

Appropriations for construction,	\$28,595 41
Overdrafts for construction,	116,629 46
Appropriations for bond payments,	171,400 00
Bonds outstanding,	801,200 00
Unpaid bills,	22,653 06
Interest accrued but not due,	3,070 09
Amounts due from the plant, not included above,	82,382 87
Total liabilities, as per books of the plant,	<hr/>
	\$1,225,930 89

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas,	\$115,745 55	
Electric,	77,092 44	
Income from sale of gas,		\$144,005 98
residuals,		9,673 51
other sources (gas),		29 63
sale of electric light and power,		105,772 36
Balance to profit and loss:		
Gas,	37,963 57	
Electric,	28,679 92	
	<hr/>	<hr/>
	\$259,481 48	\$259,481 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$90,564 32	
Balance of gas manufacturing account,		\$37,963 57
Balance of electric manufacturing account,		28,679 92
Appropriations for maintenance,		215,613 62
interest,		26,904 50
depreciation,		28,061 68
Interest paid,	27,280 76	
Depreciation,	28,061 68	
Returned to city treasurer—unavailable June 30, 1907,	269,649 75	
Maintenance appropriation used for construction,	25,933 75	
Other items,	120 34	
Balance June 30, 1907,		104,387 31
	<hr/>	<hr/>
	\$441,610 60	\$441,610 60

HUDSON.

ASSETS.

Real estate,	\$6,133 01
Steam plant,	14,418 19
Electric plant,	9,155 82
Electric lines,	12,322 19
Transformers,	4,602 62
Meters,	4,708 74
Arc and Nernst lamps,	1,300 04
Incandescent street lamps,	811 10
Due for light and power,	1,703 22
Fuel on hand,	1,138 50
Carbons on hand,	58 73
Oil and waste on hand,	77 71
Incandescent lamps on hand,	313 64
Globes on hand,	20 04
Other materials on hand,	1,010 15
Tools and appliances,	601 59
Sundry accounts receivable,	386 47
Office furniture,	170 80
Cash (or town treasury),	5,555 65
Insurance,	150 11
Depreciation fund,	721 50

Total assets, as per books of the plant,	\$65,359 82
Profit and loss balance,	21,096 71

\$86,456 53

LIABILITIES.

Appropriations for construction,	\$11,047 86
extraordinary repairs,	1,500 00
Overdraft for construction,	14,182 64
Appropriations for note payments,	15,500 00
Notes payable,	43,500 00
Unpaid bills,	96 07
Interest accrued but not due,	629 96

Total liabilities, as per books of the plant,	\$86,456 53
---	-------------

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$17,277 39	
Income from sale of light and power,		\$15,074 77
other sources,		1,200 00
Balance to profit and loss,		1,002 62

\$17,277 39

\$17,277 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$20,963 25	
Balance of manufacturing account,	1,002 62	
Appropriation for maintenance,		\$4,504 66
depreciation,		2,477 40
Jobbing,		196 13
Other items of income,		31 00

	Dr.	Cr.
Interest paid,	\$1,718 75	
Depreciation,	2,477 40	
Returned to town treasury — unavailable as of Dec. 31, 1906,	241 63	
Income of plant used for construction,	1,902 25	
Balance June 30, 1907,		\$21,096 71
	<hr/>	<hr/>
	\$28,305 90	\$28,305 90

HULL.

ASSETS.

Real estate,	\$10,314 26
Steam plant,	26,502 46
Electric plant,	10,816 23
Electric lines,	27,323 44
Transformers,	8,657 84
Meters,	8,984 16
Arc lamps,	280 13
Incandescent street lamps,	146 85
Nernst lamps,	470 32
Due for light and power,	3,988 73
Fuel on hand,	714 54
Carbons on hand,	3 90
Oil and waste on hand,	120 00
Incandescent lamps on hand,	860 01
Globes on hand,	16 00
Other materials on hand,	612 26
Horses, wagons and station tools,	1,403 98
Office furniture,	275 19
Cash (or town treasury),	5,217 53
Depreciation fund,	2,910 89
Insurance,	340 64
Sinking funds,	48,296 96
Total assets, as per books of the plant,	\$158,256 32
Profit and loss balance,	58,232 07
	<hr/>
	\$216,488 39

LIABILITIES.

Appropriations for construction,	\$42,505 63
Overdrafts for construction,	256 72
Appropriations for note payments, sinking funds,	15,400 00
Bonds outstanding,	53,193 00
Notes payable,	60,000 00
Unpaid bills,	35,902 00
Deposits,	3,654 17
Interest accrued but not due,	3,887 70
	1,689 17
Total liabilities, as per books of the plant,	<hr/>
	\$216,488 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$20,292 78	
Income from sale of light and power,		\$18,708 59
other sources,		1,369 95
Balance to profit and loss,		214 24
	<hr/>	<hr/>
	\$20,292 78	\$20,292 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$57,856 23	
Balance of manufacturing account,	214 24	
Interest from sinking funds,		\$1,447 03
Appropriation for maintenance,		3,211 78
depreciation,		4,788 22
Jobbing,		112 85
Interest paid,	4,445 48	
Depreciation,	4,788 22	
Premium paid by sinking fund commissioners on notes,	59 22	
Other items,	428 56	
Balance June 30, 1907,		58,232 07
	<hr/> \$67,791 95	<hr/> \$67,791 95

IPSWICH.

ASSETS.

Real estate,	\$3,798 71
Steam plant,	4,695 87
Electric plant,	4,369 47
Electric lines,	25,554 39
Transformers,	2,151 11
Meters,	1,186 93
Incandescent street lamps,	99 75
Due for light and power,	720 52
Oil and waste on hand,	41 65
Incandescent lamps on hand,	73 20
Other materials on hand,	134 60
Tools and appliances,	114 22
Sundry accounts receivable,	482 64
Cash (or town treasury),	4,003 94
Total assets, as per books of the plant,	<hr/> \$47,427 00

LIABILITIES.

Appropriations for construction,	\$1,316 50
note payments,	2,000 00
Notes payable,	42,500 00
Unpaid bills,	82 92
Interest accrued but not due,	283 33
Total liabilities, as per books of the plant,	<hr/> \$46,182 75
Profit and loss balance,	1,244 25
	<hr/> \$47,427 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,328 19	
Income from sale of light and power,		\$6,306 57
other sources,		1,518 18
Balance to profit and loss,		2,503 44
	<hr/> \$10,328 19	<hr/> \$10,328 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$1,048 61
Balance of manufacturing account,	\$2,503 44	
Appropriation for maintenance,		1,806 39
interest,		1,620 00
depreciation,		1,300 00
Jobbing,		861 02
Interest paid,	1,588 33	
Depreciation,	1,300 00	
Balance June 30, 1907,	1,244 25	
	<hr/>	<hr/>
	\$6,636 02	\$6,636 02

MANSFIELD.

ASSETS.

Real estate,	\$10,623 98
Steam plant,	33,107 77
Electric plant,	15,476 27
Electric lines,	13,782 62
Transformers,	3,762 04
Meters,	2,816 66
Arc lamps,	711 48
Incandescent street lamps,	1,427 51
Due for light and power,	1,228 46
Fuel on hand,	177 50
Carbons on hand,	12 00
Oil and waste on hand,	22 60
Incandescent lamps on hand,	148 66
Globes on hand,	14 00
Other materials on hand,	668 63
Tools and appliances,	353 65
Sundry accounts receivable,	322 47
Office furniture,	123 63
Cash (or town treasury),	1,253 00
Depreciation fund,	1,074 00
Sinking funds,	3,570 07
	<hr/>
Total assets, as per books of the plant,	\$90,677 00

LIABILITIES.

Appropriations for construction,	\$3,612 82
bond payments,	1,000 00
sinking funds,	3,500 00
Bonds outstanding,	79,000 00
Unpaid bills,	422 52
Interest accrued but not due,	743 33
	<hr/>
Total liabilities, as per books of the plant,	\$88,278 67
Profit and loss balance,	2,398 33
	<hr/>
	\$90,677 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,799 11	
Income from sale of light and power,		\$11,404 86
Balance to profit and loss,		1,394 25
	<hr/>	<hr/>
	\$12,799 11	\$12,799 11

•

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$1,835 25
Balance of manufacturing account,	\$1,394 25	
Interest from sinking funds,		38 40
Appropriation for maintenance,		1,993 84
interest,		3,200 00
depreciation,		2,074 00
Interest paid,	3,190 00	
Depreciation,	2,074 00	
Other items,	84 91	
Balance June 30, 1907,	2,398 33	
	<hr/> \$9,141 49	<hr/> \$9,141 49

MARBLEHEAD.

ASSETS.

Real estate,	\$23,702 43
Steam plant,	11,999 66
Electric plant,	8,032 70
Electric lines,	19,159 38
Transformers,	6,165 91
Meters,	6,600 19
Arc lamps,	1,148 84
Incandescent street lamps,	70 48
Nernst lamps,	259 98
Due for light and power,	2,047 17
Fuel on hand,	32 40
Carbons on hand,	71 55
Oil and waste on hand,	27 39
Tools and appliances on hand,	227 37
Horses, wagons, etc.,	1,033 33
Cash (or town treasury),	24,477 22
Depreciation fund,	3,672 92
Sinking funds,	14,405 81
Total assets, as per books of the plant,	<hr/> \$123,134 73
Profit and loss balance,	22,148 36
	<hr/> \$145,283 09

LIABILITIES.

Appropriations for construction,	\$57,717 82
Overdrafts for construction,	1,065 27
Appropriations for note payments, sinking funds,	23,500 00
sinking funds,	13,000 00
Bonds outstanding,	50,000 00
Total liabilities, as per books of the plant,	<hr/> \$145,283 09

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,308 88	
Income from sale of light and power,		\$17,589 11
other sources,		737 60
Balance to profit and loss,	17 83	
	<hr/> \$18,326 71	<hr/> \$18,326 71

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$24,152 33	
Balance of manufacturing account,		\$17 83
Interest from sinking funds,		393 25
Appropriation for maintenance,		21,500 00
interest,		2,000 00
depreciation,		3,300 00
Interest paid,	2,000 00	
Depreciation,	3,300 00	
Receipts paid to town treasurer,	19,664 95	
Other items,	242 16	
Balance June 30, 1907,		22,148 36
	<hr/> \$49,359 44	<hr/> \$49,359 44

MERRIMAC.

ASSETS.

Steam plant,	\$1,298 31
Electric plant,	1,221 84
Electric lines,	9,856 94
Transformers,	1,252 01
Meters,	833 39
Due for light and power,	367 92
Incandescent lamps on hand,	29 67
Tools and appliances,	85 00
Cash (or town treasury),	2,557 11
Depreciation fund,	257 75
Total assets, as per books of the plant,	<hr/> \$17,759 94

LIABILITIES.

Appropriations for construction,	\$1,914 00
bond payments,	1,500 00
Bonds outstanding,	10,000 00
Unpaid bills,	711 15
Interest accrued but not due,	183 32
Total liabilities, as per books of the plant,	<hr/> \$14,308 47
Profit and loss balance,	3,451 47
	<hr/> \$17,759 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,289 58	
Income from sale of light and power,		\$3,737 91
Balance to profit and loss,	448 33	
	<hr/> \$3,737 91	<hr/> \$3,737 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,		\$2,561 39
Balance of manufacturing account,		448 33
Appropriation for maintenance,		442 54
interest,		390 00
depreciation,		462 87
Jobbing,		10 03

	DR.	CR.
Interest paid,	\$400 82	
Depreciation,	462 87	
Balance June 30, 1907,	3,451 47	
	<hr/>	<hr/>
	\$4,315 16	\$4,315 16

MIDDLEBOROUGH.

ASSETS.

Real estate,	\$12,376 11
Machinery and manufacturing appliances (gas),	5,047 00
Street mains (gas),	3,008 35
Meters (gas),	1,219 59
Due for gas,	628 74
Gas coal on hand,	5 25
Enrichers on hand,	101 25
Other gas materials on hand,	48 11
Gas fixtures on hand,	142 90
Steam plant (electric),	7,789 62
Water power,	9,720 80
Electric plant,	1,849 05
Electric lines,	4,573 67
Transformers,	1,469 65
Meters (electric),	4,107 70
Arc lamps,	1,135 21
Incandescent street lamps,	428 87
Due for electric light and power,	3,739 15
Fuel on hand (electric),	15 01
Carbons on hand,	39 02
Oil and waste on hand,	18 33
Incandescent lamps on hand,	65 76
Other electric materials on hand,	588 57
Electric fixtures on hand,	495 11
Horses, wagons, etc.,	151 50
Sundry accounts receivable,	1,219 77
Office furniture,	142 39
Cash (or town treasury),	25,683 83
Depreciation fund,	2,250 80
	<hr/>
Total assets, as per books of the plant,	\$88,061 11
Profit and loss balance,	63,826 39
	<hr/>
	\$151,887 50

LIABILITIES.

Appropriations for construction,	\$29,842 26
extraordinary repairs,	2,890 00
bond payments,	20,500 00
note payments,	18,000 00
Bonds outstanding,	56,500 00
Notes payable,	21,950 00
Unpaid bills,	1,682 25
Interest accrued but not due,	522 99
	<hr/>
Total liabilities, as per books of the plant,	\$151,887 50

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Gas,		\$4,310 15	
Electric,		8,948 89	
Income from sale of gas,			\$2,995 81
sale of electric light and power,			11,348 83
Balance to profit and loss:			
Gas,			1,314 34
Electric,		2,399 94	
		<hr/> \$15,658 98	<hr/> \$15,658 98
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,		\$68,361 44	
Balance of gas manufacturing account,		1,314 34	
Balance of electric manufacturing account,			\$2,399 94
Appropriation for maintenance,			1,601 93
interest,			3,061 79
depreciation,			4,926 22
Oil lights (suburban),			250 00
Other items of income,			42 14
Interest paid,		3,234 65	
Depreciation,		2,675 42	
Oil lights (suburban),		393 93	
Other items,		128 63	
Balance June 30, 1907,			63,826 39
		<hr/> \$76,108 41	<hr/> \$76,108 41

MILLERS FALLS WATER SUPPLY DISTRICT.

ASSETS.		
Real estate,		\$1,060 05
Steam plant,		3,089 56
Electric plant,		1,961 21
Electric lines,		4,662 01
Transformers,		387 30
Meters,		638 28
Arc lamps,		60 74
Incandescent street lamps,		86 36
Due for light and power,		338 96
Fuel on hand,		75 00
Incandescent lamps on hand,		10 00
Tools and appliances,		22 69
Cash (or town treasury),		1,879 74
Depreciation fund,		1,235 11
Sinking funds,		1,200 00
Total assets, as per books of the plant,		<hr/> \$16,707 01
Profit and loss balance,		593 71
		<hr/> \$17,300 72
LIABILITIES.		
Appropriations for construction,		\$294 64
sinking funds,		1,600 00
Bonds outstanding,		15,000 00
Unpaid bills,		356 08
Interest accrued but not due,		50 00
Total liabilities, as per books of the plant,		<hr/> \$17,300 72

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,918 94	
Income from sale of light and power,		\$1,980 85
Balance to profit and loss,		938 09
	<hr/> \$2,918 94	<hr/> \$2,918 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$730 6	
Balance of manufacturing account,	938 09	
Appropriation for maintenance,		\$1,000 00
interest,		600 00
depreciation,		677 92
Rents,		75 00
Interest paid,	600 00	
Depreciation,	677 92	
Balance June 30, 1907,		593 71
	<hr/> \$2,946 63	<hr/> \$2,946 63

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$12,595 26
Steam plant,	30,496 44
Electric plant,	15,636 47
Electric lines,	21,099 78
Transformers,	8,083 73
Meters,	7,301 67
Are lamps,	82 77
Incandescent street lamps,	177 57
Due for light and power,	993 25
Carbons on hand,	10 98
Incandescent lamps on hand,	82 60
Globes on hand,	9 84
Other materials on hand,	432 98
Tools and appliances,	678 83
Horses, wagons, etc.,	154 80
Sundry accounts receivable,	28 15
Office furniture,	125 52
Cash (or town treasury),	13,068 11
Depreciation fund,	529 32
Sinking funds,	13,694 88
Total assets, as per books of the plant,	\$125,282 95
Profit and loss balance,	21,364 85
	<hr/> \$146,647 80

LIABILITIES.

Appropriations for construction,	\$24,930 41
note payments,	6,560 00
sinking funds,	12,000 00
Bonds outstanding,	50,000 00
Notes payable,	51,340 00
Unpaid bills,	1,543 84
Interest accrued but not due,	273 55
Total liabilities, as per books of the plant,	\$146,647 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,481 77	
Income from sale of light and power,		\$17,724 06
Balance to profit and loss,	3,242 29	
	<hr/> \$17,724 06	<hr/> \$17,724 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$17,794 40	
Balance of manufacturing account,		\$3,242 29
Interest from sinking funds,		492 83
Appropriation for maintenance,		6,499 94
Interest paid,	4,055 42	
Depreciation,	5,031 92	
Income used for note payments,	1,695 00	
sinking fund payments,	1,000 00	
Amount charged to construction account,	1,785 01	
Other items,	238 16	
Balance June 30, 1907,		21,364 85
	<hr/> \$31,599 91	<hr/> \$31,599 91

NORWOOD.

ASSETS.

Real estate,	\$1,337 00
Electric plant,	22 20
Electric lines,	19,741 45
Office furniture,	58 50
Cash (or town treasury),	8,100 50
Total assets, as per books of the plant,	<hr/> \$29,259 65

LIABILITIES.

Appropriations for construction,	\$551 59
Notes payable,	25,000 00
Total liabilities, as per books of the plant,	<hr/> \$25,551 59
Profit and loss balance,	3,708 06
	<hr/> \$29,259 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$191 94	
Balance to profit and loss,		\$191 94
	<hr/> \$191 94	<hr/> \$191 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$191 94	
Appropriation for maintenance,		\$3,900 00
interest,		1,000 00
Interest paid,	1,000 00	
Balance June 30, 1907,	3,708 06	
	<hr/> \$4,900 00	<hr/> \$4,900 00

PEABODY.

ASSETS.

Real estate,	\$9,355 69
Steam plant,	10,581 46
Electric plant,	9,587 92
Electric lines,	15,821 29
Transformers,	6,096 87
Meters,	6,970 76
Arc lamps,	5,806 64
Inside wiring,	768 95
Incandescent street lamps,	98 59
Nernst lamps,	299 97
Due for light and power,	4,914 58
Fuel on hand,	75 00
Carbons on hand,	70 00
Oil and waste on hand,	78 00
Incandescent and Nernst lamps on hand,	40 00
Globes on hand,	127 00
Other materials on hand,	425 00
Tools and appliances,	150 00
Horses, wagons, etc.,	425 00
Cash (or town treasury),	5,622 01
Depreciation fund,	5,923 22
Sinking funds,	14,469 45
Total assets, as per books of the plant,	\$97,677 40
Profit and loss balance,	28,464 64

\$126,142 04

LIABILITIES.

Appropriations for construction,	\$45,864 01
Overdrafts for construction,	4,663 77
Appropriations for note payments,	22,700 00
sinking funds,	12,000 00
Bonds outstanding,	40,000 00
Unpaid bills,	780 93
Interest accrued but not due,	133 33
Total liabilities, as per books of the plant,	\$126,142 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$25,453 74	
Income from sale of light and power,		\$21,836 87
other sources,		500 00
Balance to profit and loss,		3,116 87
	\$25,453 74	\$25,453 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$27,979 70	
Balance of electric manufacturing account,	3,116 87	
Interest received on deposits,		\$47 59
Interest from sinking funds,		550 35
Appropriation for maintenance,		7,082 04
interest,		1,600 00
insurance,		240 00
depreciation,		3,404 57

	Dr.	Cr.
Interest paid,	\$1,618 94	
Depreciation,	3,404 57	
Returned to town treasury — unavailable maintenance appropriation to Jan. 15, 1907,	5,269 11	
Balance June 30, 1907,		\$28,464 64
	<hr/> \$41,389 19	<hr/> \$41,389 19

READING.

ASSETS.

Real estate,	\$12,316 87
Steam plant,	7,748 25
Electric plant,	7,657 61
Electric lines,	16,924 03
Transformers,	5,014 61
Meters,	5,593 99
Arc lamps,	3,539 35
Due for light and power,	1,715 87
Fuel on hand,	171 00
Carbons on hand,	28 47
Oil and waste on hand,	29 35
Incandescent lamps on hand,	149 04
Globes on hand,	49 35
Other materials on hand,	677 84
Tools and appliances,	483 37
Horses, wagons, etc.,	530 00
Sundry accounts receivable,	200 82
Office furniture,	347 10
Cash (or town treasury),	6,120 30
Depreciation fund,	1,398 81
Total assets, as per books of the plant,	<hr/> \$70,696 03
Profit and loss balance,	23,853 77
	<hr/> \$94,549 80

LIABILITIES.

Appropriations for construction,	\$20,645 04
Overdrafts for construction,	2,059 84
Appropriation for bond payments, note payments,	16,000 00
Bonds outstanding,	18,500 00
Unpaid bills,	36,000 00
Deposits,	779 66
Interest accrued but not due,	205 26
	360 00
Total liabilities, as per books of the plant,	<hr/> \$94,549 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,967 57	
Income from sale of light and power,		\$15,048 28
other sources,		575 40
Balance to profit and loss,	656 11	
	<hr/> \$15,623 68	<hr/> \$15,623 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$26,298 22	
Balance of manufacturing account,		\$656 11
Interest received,		9 34
Appropriation for maintenance,		2,385 49
interest,		1,440 00
depreciation,		3,000 00
Interest paid,	1,484 43	
Depreciation,	3,216 89	
Other items,	345 17	
Balance June 30, 1907,		23,853 77
	<hr/>	<hr/>
	\$31,344. 71	\$31,344 71

TAUNTON.

ASSETS.

Real estate,	\$68,321 05
Steam plant,	69,866 86
Electric plant,	39,781 76
Electric lines,	42,493 00
Transformers,	18,634 18
Meters,	7,777 24
Arc lamps,	16,163 24
Inside wiring,	976 86
Due for light and power,	8,156 89
Fuel on hand,	2,205 75
Carbons on hand,	91 00
Oil and waste on hand,	52 30
Incandescent lamps on hand,	499 62
Globes on hand,	75 00
Other materials on hand,	372 50
Tools and appliances,	4,862 84
Horses, wagons, etc.,	350 32
Office furniture,	1,494 99
Cash (or city treasury),	21,264 61
Depreciation fund,	6,404 38
Sinking funds,	59,287 00
	<hr/>
Total assets, as per books of the plant,	\$369,131 39
Profit and loss balance,	2,211 42
	<hr/>
	\$371,342 81

LIABILITIES.

Appropriations for construction,	\$15,901 75
note payments,	1,500 00
sinking funds,	29,604 29
Bonds outstanding,	320,500 00
Unpaid bills,	2,843 25
Interest accrued but not due,	993 52
	<hr/>
Total liabilities, as per books of the plant,	\$371,342 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$37,884 93	
Income from sale of light and power,		\$55,892 55
Balance to profit and loss,	18,007 62	
	<hr/>	<hr/>
	\$55,892 55	\$55,892 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,	\$13,809 78	
Balance of manufacturing account,		\$18,007 62
Interest from sinking funds,		1,830 06
Appropriation for maintenance,		1,765 42
interest,		11,922 50
Interest paid,	11,922 50	
Depreciation,	9,939 54	
Other items,	65 20	
Balance June 30, 1907,		2,211 42
	<hr/>	<hr/>
	\$35,737 02	\$35,737 02

TEMPLETON.

ASSETS.

Electric plant,	\$1,080 02
Electric lines,	20,523 73
Transformers,	515 61
Meters,	614 31
Arc lamps,	53 70
Incandescent street lamps,	83 15
Due for light and power,	121 25
Tools and appliances,	168 51
Office furniture,	76 65
Cash (or town treasury),	712 65
	<hr/>
Total assets, as per books of the plant,	\$23,949 58

LIABILITIES.

Appropriations for construction,	\$1,000 00
Notes payable,	21,500 00
Unpaid bills,	747 36
Interest due but not paid,	421 63
	<hr/>
Total liabilities, as per books of the plant,	\$23,668 99
Profit and loss balance,	280 59
	<hr/>
	\$23,949 58

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,131 13	
Income from sale of light and power,		\$443 91
other sources,		18 00
Balance to profit and loss,		669 22
	<hr/>	<hr/>
	\$1,131 13	\$1,131 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,	\$669 22	
Appropriation for maintenance,		\$506 00
interest,		900 00
Interest paid,	456 19	
Balance June 30, 1907,	280 59	
	<hr/>	<hr/>
	\$1,406 00	\$1,406 00

WAKEFIELD.

ASSETS.

Real estate,	\$22,678 85
Machinery and manufacturing appliances (gas),	28,589 80
Street mains (gas),	38,810 68
Meters (gas),	6,686 12
Due for gas,	2,691 48
Gas coal on hand,	576 00
Coke on hand,	161 00
Enrichers on hand,	34 70
Purifying materials on hand,	59 66
Other gas materials on hand,	1,870 71
Stoves on hand,	927 73
Tools and appliances (gas),	870 40
Steam plant (electric),	14,919 45
Electric plant,	9,839 47
Electric lines,	22,090 53
Transformers,	2,748 77
Meters (electric),	3,542 72
Arc and Nernst lamps,	2,840 08
Incandescent street lamps,	21 54
Fire alarm installation,	2,163 54
Due for light and power,	850 09
Fuel on hand (electric),	1,078 74
Carbons on hand,	139 23
Oil and waste on hand,	44 70
Incandescent lamps on hand,	164 59
Globes on hand,	33 38
Other electric materials on hand,	1,541 85
Motors on hand,	206 00
Tools and appliances (electric),	1,151 75
Horses, wagons, etc.,	1,148 04
Sundry accounts receivable,	1,542 89
Office furniture,	658 75
Cash (or town treasury),	690 40
Depreciation fund,	6,729 86
Insurance,	657 99
	<hr/>
Total assets, as per books of the plant,	\$178,761 49
Profit and loss balance,	66,867 09
	<hr/>
	\$245,628 58

LIABILITIES.

Appropriations for construction,	\$44,084 44
bond payments,	44,000 00
note payments,	1,100 00

Bonds outstanding,	\$146,000 00
Notes payable,	7,200 00
Unpaid bills,	1,129 13
Deposits,	521 00
Interest accrued but not due,	1,594 01
Total liabilities, as per books of the plant,	\$245,628 58

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Gas,	\$23,577 61		
Electric,	14,358 56		
Income from sale of gas,			\$28,352 23
residuals,			4,482 12
other sources (gas),			248 78
sale of electric light and power,			8,524 87
other sources (electric),			707 54
Balance to profit and loss:			
Gas,	9,505 52		
Electric,			5,126 15
	\$47,441 69		\$47,441 69

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1906,	\$48,010 31		
Balance of gas manufacturing account,			\$9,505 52
Balance of electric manufacturing account,	5,126 15		
Appropriation for maintenance,			5,845 40
depreciation,			13,209 00
fire alarm,			500 00
Other items of income,			184 35
Interest paid,	6,123 82		
Fire alarm expenses,	151 96		
Depreciation,	4,476 52		
Paid to town treasury—balance of receipts from sale of gas and electricity for year ending June 30, 1906,	29,496 22		
Other items,	2,726 38		
Balance June 30, 1907,			66,867 09
	\$96,111 36		\$96,111 36

WELLESLEY.

ASSETS.										
Real estate, . . . . .	.	.	.	.	.	.	.	.	.	\$7,071 98
Electric lines, . . . . .	.	.	.	.	.	.	.	.	.	43,119 66
Transformers, . . . . .	.	.	.	.	.	.	.	.	.	3,755 78
Meters, . . . . .	.	.	.	.	.	.	.	.	.	2,666 67
Incandescent street lamps, . . . . .	.	.	.	.	.	.	.	.	.	196 50
Due for light and power, . . . . .	.	.	.	.	.	.	.	.	.	1,382 24
Incandescent lamps on hand, . . . . .	.	.	.	.	.	.	.	.	.	826 14
Globes on hand, . . . . .	.	.	.	.	.	.	.	.	.	123 75
Tools and appliances, . . . . .	.	.	.	.	.	.	.	.	.	50 00
Sundry accounts receivable, . . . . .	.	.	.	.	.	.	.	.	.	52 00
Office furniture, . . . . .	.	.	.	.	.	.	.	.	.	85 80
Cash (or town treasury), . . . . .	.	.	.	.	.	.	.	.	.	3,346 80
Total assets, as per books of the plant,										\$62,677 32
Profit and loss balance,										7,676 28
										<hr/>
										\$70,353 60

LIABILITIES.

Overdrafts for construction,	\$13,739 76
Appropriations for bond payments,	18,000 00
Bonds outstanding,	37,000 00
Unpaid bills,	1,120 50
Interest accrued but not due,	493 34
Total liabilities, as per books of the plant,	<u>\$70,353 60</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,306 82	
Income from sale of light and power,		\$17,104 24
Balance to profit and loss,		1,202 58
	<u>\$18,306 82</u>	<u>\$18,306 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1906,	\$1,613 40	
Balance of manufacturing account,	1,202 58	
Interest received,		\$74 79
Appropriation for maintenance,		9,617 12
depreciation,		1,500 00
Interest paid,	1,100 00	
Depreciation,	4,350 82	
Overdraft for construction,	10,601 39	
Balance June 30, 1907,		7,676 28
	<u>\$18,868 19</u>	<u>\$18,868 19</u>

WESTFIELD.

ASSETS.

Real estate,	\$31,346 90
Machinery and manufacturing appliances (gas),	18,136 02
Street mains (gas),	37,815 38
Meters (gas),	8,144 05
Due for gas,	7,327 87
Gas coal on hand,	2,735 46
Coke on hand,	614 24
Enrichers on hand,	142 38
Purifying materials on hand,	143 50
Other gas materials on hand,	3,217 26
Tools and appliances (gas),	427 50
Steam plant (electric),	12,372 78
Electric plant,	12,106 92
Electric lines,	10,197 51
Transformers,	4,987 33
Meters (electric),	2,930 87
Arc lamps,	3,097 79
Incandescent street lamps,	36 51
Inside wiring,	799 83
Due for electric light and power,	4,174 58
Fuel on hand (electric),	717 46
Carbons on hand,	104 52
Oil and waste on hand,	48 30
Incandescent lamps on hand,	62 13

Other electric materials on hand,	\$704 95
Tools and appliances (electric),	570 00
Sundry accounts receivable,	3,176 86
Office furniture,	543 00
Cash (or town treasury),	51,107 40
Depreciation fund,	3,475 17
Total assets, as per books of the plant,	<u>\$221,264 47</u>

LIABILITIES.

Appropriations for construction,	\$66,000 00
Bonds outstanding,	88,000 00
Interest due but not paid,	700 00
Interest accrued but not due,	256 67
Total liabilities, as per books of the plant,	<u>\$154,956 67</u>
Profit and loss balance,	66,307 80
	<u>\$221,264 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$21,940 79	
Electric,	12,674 98	
Income from sale of gas,		\$30,923 52
residuals,		4,653 90
sale of electric light and power,		16,194 04
other sources (electric),		190 64
Balance to profit and loss:		
Gas,	13,636 63	
Electric,	3,709 70	
	<u>\$51,962 10</u>	<u>\$51,962 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1906,		\$48,715 66
Balance of gas manufacturing account,		13,636 63
Balance of electric manufacturing account,		3,709 70
Appropriation for maintenance,		13,000 00
Jobbing,		403 59
Interest paid,	\$3,208 34	
Oil lights (suburban),	60 00	
Depreciation,	5,806 21	
Returned to town treasury,	4,071 01	
Other items,	12 22	
Balance June 30, 1907,	66,307 80	
	<u>\$79,465 58</u>	<u>\$79,465 58</u>

APPENDIX C. — SELF-CLOSING GAS DEVICES.

INVESTIGATION AND REPORT BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS AS TO THE EQUIPPING OF GAS FIXTURES WITH SELF-CLOSING DEVICES.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Jan. 9, 1907.

To the Honorable Senate and House of Representatives.

At the legislative session of 1906 the following resolve, being chapter 71 of that year, was passed and later transmitted to this Board: —

RESOLVE TO PROVIDE FOR AN INVESTIGATION AND REPORT BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS AS TO THE EQUIPPING OF GAS FIXTURES WITH SELF-CLOSING DEVICES.

Resolved, That the board of gas and electric light commissioners is hereby requested to investigate the feasibility and desirability of equipping gas fixtures with self-closing devices, including the cost and efficiency of such devices, and to report to the general court on or before the second Wednesday of January next the result of such investigation, with such recommendations as the board may deem advisable.

The inquiry in response to this resolve was begun by the Board with a public hearing held on the twelfth day of September, 1906, due notice of which was given by publication in four of the Boston daily papers. At this hearing the only persons present were the engineer of one of the larger gas companies in the State and a dealer in gas appliances. Neither of these persons knew of any device of the kind named in the resolve which they would recommend for general public use.

The Board has written to the gas companies in the principal cities throughout the country relative to their experience with devices of this description. Replies to these letters have been received from a large number of the companies addressed, and in every instance either the company has had no experience with such

devices and knows of no fixtures equipped with them in use in their respective territories, or experience with such as had been called to their attention had proved the devices to be unsatisfactory and unreliable in actual use.

An examination of the files of the United States Patent Office disclosed the fact that during the last ten years eighty patents had been issued for devices intended to accomplish the purpose mentioned in the resolve; and the Board sought by correspondence with these patentees to ascertain to what extent their devices had been manufactured or used, what the experience with them had been, and particularly whether they were now upon the market for sale, soliciting at the same time one or more samples for examination. The Board also obtained from the Patent Office the specifications and drawings of these patents.

Fully half of the letters addressed to the patentees failed to reach them for want of correct addresses; but replies have been received from many of the others, and a number of samples have been sent for inspection and test by the Board. Of all of the devices of which the Board has learned, in only three instances have burners equipped with such devices been manufactured in any quantities, and in only two instances put upon the market for general public sale. While some information was offered of the experience of the patentees or owners in the actual use of their devices, no information or testimony relative to the experience of those who had purchased the burners in the market was submitted to the Board.

All of the devices to which the attention of the Board has been thus directed are designed to be applied to burners for lighting purposes, as distinct from burners used in gas stoves or other gas appliances. The general object of all the devices is to stop automatically the flow of gas, either when the light may be blown out or in any way accidentally or unintentionally extinguished, or when the supply of gas is temporarily interrupted after the gas has been lighted.

It seemed to the Board that the practical value of any device of this character, even though operating satisfactorily when new and properly adjusted, must depend largely upon the regularity and certainty with which it may work in the hands of the dissipated, careless or ignorant, and the length of time during which it will continue to be efficient. The Board, therefore, employed Prof. Charles L. Norton of the Massachusetts Institute of Technology to make a thorough test of the burners, for efficiency, reliability

and durability. A copy of his report is annexed. While his report deals with the devices of but nine different patentees, and does not deal with three or four other burners which have come to the Board's attention, but samples of which were not submitted in season for examination prior to the submission of this report, yet the burners which he examined contained types of the four classes into which all of the self-closing devices group themselves.

In the first class, the valve admitting or cutting off the supply of gas to the burner is operated directly and positively by the expansion of some metal by the heat of the gas when lighted and its contraction when cooled. In the second class, the valve is operated directly and positively by the expansion and contraction of some highly volatile liquid enclosed in metal. In the third class, the flow of gas is cut off upon the extinguishment of the flame by gravity or by a spring, the operation in each instance depending on the contraction by cooling of some metal which has been heated by the flame. In the fourth class, the valve is opened by hand when the gas is lighted and is kept open by the gas pressure, and closes when that pressure is removed by cutting off the supply below the burner. This fourth class is a safeguard against a temporary interruption of the supply of gas after the gas has been lighted, and not against the blowing out of the flame itself. But one sample belonging to this fourth class was received by the Board in season to be tested, and it operated successfully so far as cutting off the gas is concerned, but was inconveniently arranged for practical use, and very delicately adjusted.

The first class depends for its operation upon the well-known principle of the expansion of metals by heat. A piece of metal, either simple or composite, is attached in such a way to the burner and a valve enclosed therein that, when hot, it holds the valve open, and closes it when cooled. Necessarily in all of these devices some portion of the metal is within the flame area, where it is subjected to very high temperature, which falls rapidly when the flame is extinguished. The metal is thus subjected to violent molecular and chemical action, in which the constituents of the gas and the impurities in the air play an important part. The effect of this action is to change the rate of expansion, and sometimes the very character of the metal, rendering it unreliable and in time inoperative, dependent in some measure upon the character of the gas and the surrounding atmosphere, both of which are variable. Many of these considerations apply to the devices of the second class. Any change in the metal container of this class which allows the

escape of a minute portion of the expansive liquid would render the device wholly inoperative.

In devices of the third class, where the valve operates by gravity, there are serious mechanical difficulties to be overcome in constructing the burner so that it shall operate reliably in the varying conditions of actual use. Where a spring is an essential feature for closing the valve, this spring, while not within the flame area, is sufficiently near to it to acquire a high temperature; and the alternate heating and cooling of this spring must inevitably weaken it and after a time destroy its efficiency, the length of time depending largely upon the character and quality of the spring and the amount of work required to operate the mechanism with which it is connected.

All of the devices which have been examined and tested for the Board operate successfully when first installed and carefully handled. All of them, however, with one exception, when losing their efficiency, allow the gas to escape after the flame is extinguished. This one exception is a burner of the second class, already described, which, on becoming inoperative, will not pass gas, but in use would necessarily be replaced by a new burner.

Two of the burners which have been manufactured in quantity, as hereinbefore stated, sell at retail for 25 and 50 cents, respectively. No price has been fixed for the third burner so manufactured. From such information as the Board has obtained in the course of its inquiry, it is probable that burners equipped with self-closing devices can be profitably made and sold at prices ranging from 25 to 50 cents each at retail, and possibly at a lower price.

As a result of this investigation, the Board finds that it is mechanically feasible to equip gas fixtures with self-closing devices; that many of such devices have already been invented and patented, as herein described; but that none of the devices have yet had sufficient actual use to develop the full measure of their efficiency, reliability and durability. The experiments and tests to which the burners coming into the possession of the Board have been subjected have developed certain weaknesses, which tend to show that none of these devices in their present degree of development can be safely relied upon to operate with certainty for any length of time, especially in the hands of the dissipated, ignorant or careless. All of them require a certain amount of watchfulness and care. If such watchfulness and care are given, some of them, for a time at least, may be of value; if it is not given, the best of them are liable to become inefficient, unreliable and dangerous. A reliance upon

devices in whose favor no more can be said affirmatively than has been herein stated is likely to increase rather than to diminish the dangers now existing.

For these reasons, the Board thinks that it is inadvisable, in the present state of the art, to compel by any public authority the equipping of gas fixtures with such self-closing devices, but that their installation and use should be left to private judgment and responsibility.

The Board, however, is fully convinced of the desirability of such self-closing devices for burners; and this investigation has increased the hope that a simple, efficient, reliable and durable device of this description may be found, and the belief that inventive genius should be encouraged to produce or perfect one. The Board is also impressed with the desirability of a device for automatically cutting off, in or below the burner, the supply of gas when its flow has been temporarily interrupted, from some cause for which the occupant of the room where the burner is located is not responsible, and of which he is not cognizant. While many of the cases of death are clearly suicidal, yet those which are unintentional and occur from carelessness or ignorance are sufficiently numerous to give the strongest support to the statement of the desirability of equipping gas fixtures with self-closing devices. Managers of hotels and lodging houses especially would in most instances undoubtedly welcome and extensively use any device of this character, if they should be convinced that it would remain efficient and reliable for a reasonable time, and could be procured at a reasonable cost.

Inasmuch as the Board has not thought it advisable at the present time, for the reasons already stated, to recommend that the use of gas fixtures equipped with self-closing devices should be made compulsory, the Board has not considered to what extent, under what conditions and under whose jurisdiction their use should be enforced by public authority, in case legislation to compel their general or limited use were adopted.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
ALONZO R. WEED.

Massachusetts Gas and Electric Light Commission.

GENTLEMEN: — I desire to submit the following report on the automatic safety gas burners recently sent to my laboratory by you for examination and tests. The devices to attain the end sought should serve as a certain means of preventing a flow of unlighted gas from the tip of the burner, except during the operation of lighting.

In each of the devices submitted the valve admitting the gas is, under normal conditions, closed, and some manual operation, such as the pushing of a lever, the bending of a spring or the turning of a key in the burner, is necessary in order to allow the gas to flow from the tip sufficiently to permit its being lighted, excepting Nos. 10 and 14, in which directing the flame of a match or candle upon portions of some of the devices is necessary to cause expansions of the working parts, and allow the gas to flow in sufficient quantity to be lighted. In some of the burners a key like that commonly used on gas tips is incorporated in the burner; in others, no such provision is made. In general, however, after the initial operation of turning on the gas and "setting" the automatic is performed, the heat of the flame keeps the automatic set and the valve open, and the burners are operated up to this stage much like ordinary gas cocks and burners. But the devices are all designed so that the subsidence of the heat from the flame shall cause the automatic to be affected in such a manner that the valve through which the gas enters will close. Without the heat from a flame at the tip, the valve is intended to remain open only so long as it is held open for the purpose of lighting.

The automatic operation of the burners is brought about in every instance by the expansion under heat of some part of the mechanism, placed in or near the flame. The expansion of this substance serves in one group of burners to operate the valve directly. In a second group the valve is opened by manual operation, and will be closed by a spring or weight unless in the mean time the heat from the flame has expanded a "trigger" until it catches a part of the valve mechanism and keeps it cocked so long as the heat from the flame persists. Blowing out the flame or cutting off the gas would cause the flame to disappear and allow the heated parts of these devices to cool, and either push the valves into a closed position or operate the trigger so that the springs or weights may close the valve.

While there was great variation, depending upon how recently

an adjustment had been made, most of the burners cut off gas within two minutes of the time of blowing out the flame. Some burners operated in ten seconds when in good order.

Tests were made upon these automatic burners, to determine their efficiency, their reliability and their durability. All were attached to the Boston city supply in the laboratory of heat measurements at the Massachusetts Institute of Technology, and were operated for varying periods of time and under varying conditions of gas pressure, draft, jarring and repeated lighting and extinction. Electric ignition was provided for each burner, and a valve on the supply pipe could be used to cut off all burners at once for tests of relative speed of closing.

After placing in position, all the burners were tried out and so adjusted as to operate to cut off the gas as promptly as possible, and there was no one that was not found to be, for the time being and with the exercise of great care, capable of cutting off the gas. No. 10 was the most prompt, with an average time of ten seconds; No. 15 was the slowest, rarely closing inside of two minutes.

In the matter of reliability there was much difference between the several burners; and Nos. 1 and 4, which operated by means of a trigger and a falling weight, were so crude that they were much more likely to allow the gas to remain turned on than not, and there was no way of determining from their appearance whether they are in proper condition or not. Constant attention was needed to keep them in operative condition. Leaks were common, and the gradual heating after long burning caused expansion which counteracted the motion of the trigger, making it impossible to relight the burner without readjustment once it had closed. There are a number of other impractical features about them, but neither of these two appears to me worthy of serious consideration as a "safety" appliance.

Those burners which close their valves by means of a spring set by hand and released by a trigger, Nos. 3, 6, 7, 8 and 9, are all open to the objection that is always to be urged against any spring safety device,—that the spring loses its temper and cross-section with age, and corrosion and gradual annealing occur with considerable speed upon a gas burner in use. I do not consider any self-closing device which operates through the closing of the valve by any such springs as those upon each and all of these burners has a great certainty of action under ordinary conditions of use. When we consider the gumming of the valves, the fact that unskillful hands often twist the keys the wrong way in lighting, that metal

loses its temper when exposed to high and changing temperatures, and that to strengthen the spring means to render the operation of the trigger more labored and uncertain, it seems to me doubtful whether any spring device is properly considered "safe."

The tests of the burners of this class showed them all to be defective in the lines indicated above. Keys stuck; or, if loose, leaked; triggers were inoperative unless constantly readjusted; springs snapped from their fastenings; and, even when care was used, the key mechanism was thrown so far as to break the trigger and connecting mechanism. In a very short time all these spring-operated devices failed, and readjustment and repairs availed but little.

There remain three burners, Nos. 2, 10 and 11, which are free from many objections noted above, in that that part of the mechanism which is heated pushes and pulls the valves open and shut directly, without the intervention of trigger and springs.

No. 10 has the tip encircled by a small copper tube connected to a small flat reservoir lower down in the burner. The heat of the flame expands the liquid in this tube and forces some of it into the reservoir, which is made of thin metal and bulges out, thereby pushing the rubber-faced valve away from its seat. The upper end of the tube is closed and lies close to the tip, and can be heated readily by the match with which the gas is lighted. One burner of this kind was heated too vigorously by a wax taper held too low down, and the reservoir blew up, making the burner inoperative. Soft solder is used on the reservoir, and all of the joints are subject to some strain. There was difference in the time needed to light these burners by heating, and there was a progressive aging, due apparently to leakage, making them more and more difficult to light. There is no adjustment to correct for any change in volume of the liquid, said to be carbontetrachloride, and I have not been able to find any exact data as to the possible chemical action of this liquid when hot on copper and solder in contact.

The rubber or composition washer which is the valve seat is not a permanent and reliable means of closing the opening to the gas supply. This is the only burner operating by the expansion of a liquid, the others having single metal strips or else double metal strips, whose differential expansion causes them to bend.

The two remaining positive motion burners have double metal strips which become expanded in the neighborhood of the flame, and by their own bending close very small valves when cold. The burner No. 2 has to be opened by pulling a chain attached indirectly to the valve, while No. 11 has its valve opened by keeping

the igniting flame under the burner long enough to heat the automatic quite hot. No. 2 is much freer from marked defects than any of those already referred to. It is the simplest, has no complicated mechanism, is comparatively strong, and is least likely to suffer mechanically from ordinary use.

No. 11 is much too slow in action, taking from two to four matches to light it, occasionally extinguishing itself after having been lighted, and having shown a gradually increasing unwillingness to remain in accurate adjustment. It is a crude instrument, of a type that has much to commend it.

Excepting the liquid expansion device, No. 10, all the burners have as their thermostatic portion small strips of metal placed in or near the flame. In No. 1 a tiny brass bar is in the flame itself, and cannot be expected to retain its shape and rigidity long; and experience shows that it does not. In all the others, except Nos. 6, 11 and 14, the thermostatic device is in such position that a rotating of the lava tip so as to cause the flame to impinge more or less directly on the metal necessitates readjustment. Moderate drafts cause the flame to move away from the thermostat, and sometimes in this way the burners have turned off the gas. This introduces an element of uncertainty in operation.

The burner No. 5 is designed to so operate as to cut off the gas supply only when the gas pressure is sufficiently lowered. The opening through which the gas passes is closed by a small aluminum ball, which is pushed to one side by a plunger operated by hand when lighting. The entering stream of gas then lifts up a very light aluminum cap, and keeps the ball displaced until for any reason the gas pressure is lowered. Then the cap drops, and the ball returns in position to cut off the supply should the pressure come on again. This burner leaks, and is not conveniently operated in lighting, but during the period of testing has operated successfully. The probability of the light working parts getting out of order is considerable. This burner does not cut off the gas when the flame is blown out.

Some comments have already been made on the permanency of the spring-operated devices, and the root of the whole matter lies, in fact, in this question of permanency. An automatic safety device upon which we rely should be safe to-day and safe a year or more from now, or it is better to have none, and be on our guard against the danger. Strips of brass, or compound strips of brass and steel, heated by a gas flame, are liable — indeed, are certain — to become corroded, weakened and warped. Every one of these

expansion devices is subject to a gradual distress from repeated heating and repeated bending; and I can see no reason to think that any one of these devices is a permanent and durable safety appliance to cut off the gas when the flame ceases.

A dozen years of practical experience with thermal expansion devices, together with the tests made of these burners, compels me to withhold my approval from any and all of the burners, and to express my belief that the use of them in their present condition would be a positive source of danger.

It has become apparent to me that there is a latent possibility of development and improvement in many of these burners; and that, while they are not at present in such a condition as to allow me to recommend their use as safety appliances, yet it is not unlikely that further effort to develop and perfect them will be entirely successful.

Respectfully submitted,

CHARLES L. NORTON.

Boston, Jan. 7, 1907.

APPENDIX D. — NEW LEGISLATION.

ACTS OF 1907.

[CHAPTER 54.]

An Act relative to the Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may expend annually for necessary statistics, books, stationery and contingent expenses, and for clerical assistance, such sum as the general court shall annually appropriate.

SECTION 2. The salary of the inspector of gas meters shall be twenty-five hundred dollars a year; of the first assistant inspector, fifteen hundred dollars a year; of the second assistant inspector, twelve hundred dollars a year; and the board of gas and electric light commissioners may expend annually for the compensation of deputies, and for office rent, travelling and other necessary expenses incident to the duties of said inspectors, such sum as the general court shall annually appropriate.

SECTION 3. Section three of chapter one hundred and twenty-one of the Revised Laws and section six of chapter two hundred and twenty-eight of the acts of the year nineteen hundred and two are hereby repealed.

SECTION 4. This act shall take effect upon its passage. [*Approved January 31, 1907.*]

[CHAPTER 124.]

An Act to authorize the Greenfield Gas Light Company to do Business in the Town of Montague.

Be it enacted, etc., as follows:

SECTION 1. The Greenfield Gas Light Company is hereby authorized, upon the consent of the selectmen of the town of Montague and of the board of gas and electric light commissioners, to carry

on the business of furnishing gas for heat, light and power in the town of Montague, with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1907.*]

[CHAPTER 126.]

An Act to authorize the Taunton Gas Light Company to do Business in the Towns of Raynham and Dighton.

Be it enacted, etc., as follows:

SECTION 1. The Taunton Gas Light Company is hereby authorized, upon the approval of the selectmen of the towns of Raynham and Dighton, respectively, and of the board of gas and electric light commissioners, to carry on the business of furnishing gas for heat, light and power in said towns, or in either of them, with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 18, 1907.*]

[CHAPTER 127.]

An Act to authorize the Fall River Gas Works Company to do Business in the Town of Somerset.

Be it enacted, etc., as follows:

SECTION 1. The Fall River Gas Works Company is hereby authorized to carry on the business of furnishing gas for heat, light and power in the town of Somerset: *provided*, that it shall first obtain the consent thereto of the selectmen of the town of Somerset, and of the board of gas and electric light commissioners. For the above purposes the said company shall have the rights, powers and privileges and shall be subject to the duties and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 18, 1907.*]

[CHAPTER 164.]

An Act to provide for the Keeping of Medical and Surgical Appliances in Factories.

Be it enacted, etc., as follows:

SECTION 1. Every person, firm or corporation operating a factory or shop in which machinery is used for any manufacturing purpose, or for any other purpose except for elevators, or for heating or hoisting apparatus, shall at all times keep and maintain, free of expense to the employees, such a medical and surgical chest as shall be required by the local board of health of any city or town where such machinery is used, containing plasters, bandages, absorbent cotton, gauze, and all other necessary medicines, instruments and other appliances for the treatment of persons injured or taken ill upon the premises.

SECTION 2. Any person, firm or corporation violating this act shall be subject to a fine of not less than five dollars nor more than five hundred dollars for every week during which such violation continues. [*Approved March 1, 1907.*]

[CHAPTER 193.]

An Act relative to the Weekly Payment of Wages by Cities, Counties and Other Employers.

Be it enacted, etc., as follows:

SECTION 1. Section sixty-two of chapter one hundred and six of the Revised Laws, as amended by chapter four hundred and fifty of the acts of the year nineteen hundred and two, and by chapter four hundred and twenty-seven of the acts of the year nineteen hundred and six, is hereby further amended by inserting after the word "business", in the eighteenth line, the words:—the wages or salary earned by him,—so as to read as follows:—*Section 62.* Every manufacturing, mining or quarrying, mercantile, railroad, street railway, telegraph or telephone corporation, every incorporated express company or water company, and every contractor, person or partnership engaged in any manufacturing business, in any of the building trades, in quarries or mines, upon public works or in the construction or repair of railroads, street railways, roads, bridges or sewers or of gas, water or electric light works, pipes or lines, shall pay weekly each employee engaged in his or its business the wages earned by him to within six days of the date of said payment, but any employee leaving his or her employment, or being

discharged from such employment, shall be paid in full on the following regular pay day; and the Commonwealth, its officers, boards and commissions shall so pay every mechanic, workman and laborer who is employed by it or them, and every county and city shall so pay every employee who is engaged in its business the wages or salary earned by him, unless such mechanic, workman, laborer or employee requests in writing to be paid in a different manner; and every town shall so pay each employee in its business if so required by him; but an employee who is absent from his regular place of labor at a time fixed for payment shall be paid thereafter on demand. The provisions of this section shall not apply to an employee of a co-operative corporation or association if he is a stockholder therein unless he requests such corporation to pay him weekly. The board of railroad commissioners, after a hearing, may exempt any railroad corporation from paying weekly any of its employees if it appears to the board that such employees prefer less frequent payments, and that their interests and the interests of the public will not suffer thereby. No corporation, contractor, person or partnership shall by a special contract with an employee or by any other means exempt himself or itself from the provisions of this and the following section. Whoever violates the provisions of this section shall be punished by a fine of not less than ten nor more than fifty dollars.

SECTION 2. This act shall take effect upon its passage. [*Approved March 12, 1907.*]

[CHAPTER 269.]

An Act relative to the Hours of Labor of Workmen, Mechanics and Engineers.
Be it enacted, etc., as follows:

SECTION 1. Section one of chapter five hundred and seventeen of the acts of the year nineteen hundred and six is hereby amended by inserting after the word "Laws", in the sixth line, the following:—No laborer, workman or mechanic so employed shall be requested or required to work more than eight hours in any one calendar day or more than forty-eight hours in any one week except in cases of extraordinary emergency. Only a case of danger to property, to life, to public safety or to public health shall be considered a case of extraordinary emergency within the meaning of this section. Engineers shall be considered mechanics within the meaning of this act,—and by adding at the end of the section the

words:—Threat of loss of employment or threat to obstruct or prevent the obtaining of employment, or threat to refrain from employing in the future shall be considered requiring, within the meaning of this section,—so as to read as follows:—*Section 1.* Eight hours shall constitute a day's work for all laborers, workmen and mechanics now or hereafter employed by or on behalf of the Commonwealth, or of any county therein, or of any city or town which has accepted the provisions of section twenty of chapter one hundred and six of the Revised Laws. No laborer, workman or mechanic so employed shall be requested or required to work more than eight hours in any one calendar day or more than forty-eight hours in any one week except in cases of extraordinary emergency. Only a case of danger to property, to life, to public safety or to public health shall be considered a case of extraordinary emergency within the meaning of this section. Engineers shall be considered mechanics within the meaning of this act. But in cases where a Saturday half-holiday is given the hours of labor upon the other working days of the week may be increased sufficiently to make a total of forty-eight hours for the week's work. Threat of loss of employment or threat to obstruct or prevent the obtaining of employment, or threat to refrain from employing in the future shall be considered requiring, within the meaning of this section.

SECTION 2. Section two of said chapter five hundred and seventeen is hereby amended by inserting after the word "mechanic", in the eighth line, the words:—working within this Commonwealth,—and by inserting after the word "be", in the eleventh line, the words:—requested or,—and by adding at the end of the section the words:—and every such contract which does not contain this stipulation shall be null and void,—so as to read as follows:—*Section 2.* Every contract, excluding contracts for the purchase of material or supplies, to which the Commonwealth, or of any county therein, or of any city or town which has accepted the provisions of section twenty of chapter one hundred and six of the Revised Laws, is a party which may involve the employment of laborers, workmen or mechanics shall contain a stipulation that no laborer, workman or mechanic working within this Commonwealth in the employ of the contractor, sub-contractor or other person doing or contracting to do the whole or a part of the work contemplated by the contract shall be requested or required to work more than eight hours in any one calendar day and every such contract which does not contain this stipulation shall be null and void.

SECTION 3. Section four of said chapter five hundred and seven-

teen is hereby amended by inserting before the word "Any", in the first line, the words:— Any person or contractor or sub-contractor, or any agent or person acting on behalf of any contractor or sub-contractor, or, — so as to read as follows:— *Section 4.* Any person or contractor or sub-contractor, or any agent or person acting on behalf of any contractor or sub-contractor, or any agent or official of the Commonwealth or of any county, city or town who violates any provision of this act shall be subject to a penalty of fifty dollars for each offence. [*Approved April 3, 1907.*]

[CHAPTER 316.]

§ 1 **An Act relative to the Board of Gas and Electric Light Commissioners.**

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter one hundred and twenty-one of the Revised Laws is hereby amended by striking out the words "and shall not engage in any other business", in the twelfth and thirteenth lines, so as to read as follows:— *Section 1.* There shall be a board of gas and electric light commissioners consisting of three persons, citizens of this Commonwealth, one of whom shall annually before the first day of July be appointed by the governor, with the advice and consent of the council, for a term of three years from said day. The commissioners shall be sworn to the faithful performance of their official duties. They shall not be in the employ of or own any stock in any gas or electric light company or be in any way, directly or indirectly, pecuniarily interested in the manufacture or sale of gas or electric light or of any article or commodity used by gas or electric light companies or used for any purpose connected with the manufacture or sale of gas or electric light. The governor shall designate the chairman of the board and may, with the advice and consent of the council, remove any member for cause after notice and hearing. The chairman of the board shall receive from the Commonwealth an annual salary of four thousand dollars and each of the other two members an annual salary of three thousand five hundred dollars. The board shall be provided with an office in the state house or in some other suitable place in the city of Boston in which their records shall be kept.

SECTION 2. This act shall take effect upon its passage. [*Approved April 18, 1907.*]

[CHAPTER 325.]

An Act relative to Wires and Electrical Appliances in the City of Brockton.
Be it enacted, etc., as follows:

SECTION 1. The city council of the city of Brockton may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets of the city hereinafter prescribed all telephone, telegraph and electric light, motor and power wires, cables and conductors, in or above the said streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. It shall be the duty of the officer or officers, and he or they shall have authority, to grant all necessary permissions for such wires, cables and conductors, to be placed, maintained and operated in underground conduits, in accordance with the requirements of the ordinances of the city; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in the city, and he or they shall have authority to issue all permits for the opening and occupying of streets which may be necessary to carry out the intent of this act, upon the application of the officer or officers first above mentioned or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to those parts of the following named streets which are within a half mile circle from the city hall, namely:—Main street, North Main street, Montello street, North Montello street, Court street, Franklin street, Ward street, Centre street, Church street, School street, Lincoln street, East Elm street, Crescent street, Belmont street, West Elm street, High street, Green street, Pleasant street, City Hall square, Warren avenue, North Warren avenue, Commercial street, East Railroad avenue and West Railroad avenue, and also to that part of Main street between Calmar street and Keith avenue and that part of North Main street between Broad street and Wilmington street. The first work done pursuant to this act shall be in Main street between Court street and Belmont street, Montello street between Court street and East Elm street, and Centre street between Main street and Montello street; and the work in those parts of said streets shall be completed within three years after the designation made by the officer or officers provided for in section one, provided the necessary permissions and permits therefor shall have been given seasonably. After the expiration of the three years aforesaid no

company owning and operating wires in said city shall be obliged to do work hereunder involving the expenditure of more than twenty thousand dollars in any one year; and any expenditure by any such company in excess of that sum in any year after the expiration of said three years shall be reckoned as a part of its expenditure hereunder in the next succeeding year or years.

SECTION 3. The said officer or officers, within thirty days after appointment, and in any January thereafter until the work first to be done in said streets is completed, may prescribe, giving public notice thereof in at least one daily newspaper in said city, by advertising therein twice a week for two weeks in succession, those parts of Main street, Montello street and Centre street in which the work is to be done first and completed within three years; and in January of each succeeding year after the completion of the work first to be done under this act may prescribe not more than two miles of the other streets or parts of streets, herein specified. And in the streets or parts of streets so designated all of said wires, cables and conductors, except such as are hereinafter excepted, shall, as regards those parts of Main street, Montello street and Centre street in which the work is to be done first, be removed or placed underground during the three calendar years next following the designation thereof; and thereafter, as regards any other streets prescribed under the provisions hereof in any year, and subject to the limitations of this act as to the annual cost hereunder to parties affected hereby, shall be removed or placed underground during such calendar year; and said officer or officers shall cause the owners or users of such wires, cables or conductors to remove them or to put them underground, and also to remove any poles or structures used in the streets to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, poles, conductors or structures; it being the purpose and intent of this act ultimately to cause the removal from the parts of the public streets, avenues and highways designated in the preceding section, of all of said wires, cables and conductors, except such as are hereinafter excepted.

SECTION 4. The provisions of this act shall not affect the grant by the mayor and aldermen of said city to The Edison Electric Illuminating Company of Brockton of the right to lay and maintain underground conduits, wires, cables and conductors in certain of the streets of said city, adopted as amended December twelve, nineteen hundred and six, and approved December fourteen, nine-

teen hundred and six, which grant is hereby ratified and confirmed. But so far as the provisions of this act are not inconsistent with the terms of said grant, said company shall be subject hereto. And any expenditure by said company pursuant to the terms of said grant shall be deemed and taken to be an expenditure under the terms of this act; and any expenditure by said company for underground construction or equipment, except the original expenditure in the parts of streets in which the first work hereunder is to be done and completed within three years, shall be reckoned, at the rate of twenty thousand dollars a year, as a part of its expenditure hereunder in the next succeeding year or years after the expiration of said three years; the purpose and intent of this provision being that the company shall not be required or obliged to do any work hereunder, except that specified in the grant aforesaid, until after the expiration of the number of years, after the three years aforesaid, determined by dividing its total expenditures for underground construction and equipment, other than the original expenditure aforesaid, by twenty thousand.

SECTION 5. The Edison Electric Illuminating Company of Brockton and the Old Colony Street Railway Company are hereby authorized to contract, for themselves and their successors and assigns, for the use by said railway company of such of the conduits, ducts, cables and conductors of said Edison company as said railway company may desire to use, upon such terms and conditions as may be agreed upon by said companies; and in case of the purchase of the plant and property of said Edison company by the city of Brockton, such conduits, ducts, cables and conductors shall be a part of the plant and property so purchased.

SECTION 6. After a part of said streets has been prescribed as aforesaid no person, firm or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein specially excepted, in any street or part of street so prescribed, except temporarily, with the consent of said officer or officers, in an emergency; and if after the expiration of that calendar year there shall remain in any such street any poles, structures, wires, cables or conductors which said officer or officers shall have ordered to be removed, the said officer or officers shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, any expense involved in such removal. But such officer or officers may extend the time for such removal in case of any person, firm or corporation, upon satisfactory evidence of the inability for good and sufficient reasons of such

person, firm or corporation to comply with the order for such removal within the time prescribed.

SECTION 7. The officer or officers who may be designated by the city council of said city pursuant to section one of this act may at any time, upon application of any person, firm or corporation duly authorized by law to lay or to erect and maintain and maintaining wires in the streets of said city, grant permission for the removal of any wires, cables, conductors, poles or structures in any of the streets of said city, whether within or without the district specified in section two hereof, and for the placing of the same and any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in said city, and he shall have authority, after the granting of such permission, to issue all permits for opening and occupying the streets of said city which may be necessary to carry out the intent of this act, upon the application of said officer or officers or of any person or corporation interested; and he or they may grant locations for such additional poles for local distribution only from underground wires, cables or conductors as may become reasonably necessary by reason of work done under the provisions of any section of this act.

SECTION 8. This act shall not apply to long distance telephone wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway trolley wires or poles; nor shall it affect or revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act so far as they are not inconsistent with the terms of such grant. For the purpose of this act no wire shall be deemed to be a long distance telephone wire which does not extend at least twenty-five miles from some central office.

SECTION 9. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits in said section of said city shall desire or be required to place the same underground in any street or highway in said section, and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with the city engineer of the city a map or maps made to scale showing the streets or highways which

are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by the city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 10. The mayor and aldermen of the city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers done or made in pursuance of this act. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor of the city within ten days after the act or decision complained of was done or made; and said board after due notice given as prescribed in section three of this act shall give a hearing thereon, and may either approve, annul, modify or overrule such act or decision.

SECTION 11. The supreme judicial court or the superior court or any justice thereof shall, on petition of said officer or officers or of any person, firm or corporation affected by the provisions of this act, have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder and to compel compliance therewith.

SECTION 12. Whenever the city shall be authorized to take by purchase or otherwise the underground conduits constructed hereunder, and the city shall determine to become the owner of the same, they shall be paid for at a fair cash value.

SECTION 13. This act shall take effect upon its passage. [*Approved April 23, 1907.*]

[CHAPTER 373.]

An Act relative to granting Licenses to Engineers and Firemen.

Be it enacted, etc., as follows:

SECTION 1. Section seventy-eight of chapter one hundred and two of the Revised Laws is hereby amended by inserting after the word "boilers", in the third, fifth and sixth lines, and before the word "under", in the fourth line, the words: — and engines, — so as to read as follows:— *Section 78.* No person shall have charge of or operate a steam boiler or engine in this Commonwealth, except boilers and engines upon locomotives, motor road vehicles, boilers and engines in private residences, boilers in apartment houses of less than five flats, boilers and engines under the juris-

diction of the United States, boilers and engines used for agricultural purposes exclusively, boilers and engines of less than eight horse power, and boilers used for heating purposes exclusively which are provided with a device approved by the chief of the district police limiting the pressure carried to fifteen pounds to the square inch, unless he holds a license as hereinafter provided. The owner or user of a steam boiler or engine, other than boilers or engines above excepted, shall not operate or cause to be operated a steam boiler or engine for a period of more than one week, unless the person in charge of and operating it is duly licensed.

SECTION 2. Section eighty-two of said chapter one hundred and two, as amended by section two of chapter three hundred and ten of the acts of the year nineteen hundred and five, and by chapter four hundred and fourteen of the acts of the year nineteen hundred and six, is hereby further amended by striking out said section and inserting in place thereof the following:—*Section 82.* Licenses shall be granted according to the competence of the applicant and shall be distributed in the following classes:—Engineers' licenses:—First class, to have charge of and operate any steam plant. Second class, to have charge of and operate a boiler or boilers, and to have charge of and operate engines, no one of which shall exceed one hundred and fifty horse power, or to operate a first class plant under the engineer in direct charge of the plant. Third class, to have charge of and operate a boiler or boilers not exceeding in the aggregate one hundred and fifty horse power, and an engine not exceeding fifty horse power, or to operate a second class plant under the engineer in direct charge of the plant. Fourth class, to have charge of and operate hoisting and portable engines and boilers. Firemen's licenses:—Extra first class, to have charge of and operate any boiler or boilers. First class, to have charge of and operate any boiler or boilers where the pressure carried does not exceed twenty-five pounds to the square inch, or to operate high pressure boilers under the engineer or fireman in direct charge thereof. Second class, to operate any boiler or boilers under the engineer or fireman in direct charge thereof. Any person holding a first class or second class fireman's license at the time of the passage of this act shall receive a first class fireman's license under this act. A person holding an extra first or first class fireman's license may operate a third class plant under the engineer in direct charge of the plant. A person holding an engineer's or fireman's license who desires to have charge of or to operate a particular steam plant or type of plant may, providing he holds an engineer's

or fireman's license, if he files with his application a written request signed by the owner or user of said plant for such examination, be examined as to his competence for such service and no other, and if found competent and trustworthy shall be granted a license for such service and no other. No special license shall be granted to give any person charge of a plant over one hundred and fifty horse power.

SECTION 3. Section eighty-four of said chapter one hundred and two is hereby amended by striking out the said section and inserting in place thereof the following:—*Section 84.* A person who is aggrieved by the action of an examiner in refusing or revoking a license may appeal therefrom to the remaining examiners, three or more of whom shall together act as a board of appeal, and shall have the power to hear the parties and pass upon the subjects of appeal. If appeal is taken it must be within one month after the decision of the examiner. The appellant may have the privilege of having one first class engineer present during the hearing of his appeal, but he shall take no part therein. The decision of the majority of such examiners so acting as a board of appeal shall be final if approved by the chief of the district police.

SECTION 4. Section eighty-five of said chapter one hundred and two is hereby amended by adding at the end thereof the words:—The person in charge of a stationary steam boiler upon which the safety valve is set to blow off at more than twenty-five pounds pressure to the square inch, except boilers upon locomotives, motor road vehicles, boilers in private residences, boilers in apartment houses of less than five flats, boilers under the jurisdiction of the United States, boilers used for agricultural purposes exclusively, and boilers of less than eight horse power, shall keep a daily record of the boiler, its condition when under steam and all repairs made and work done on it, upon forms to be obtained upon application from the boiler inspection department. These records shall be kept on file and shall be accessible at all times to the members of the boiler inspection department,—so as to read as follows:—*Section 85.* An engineer's or fireman's license, granted under the provisions of the seven preceding sections or the corresponding provisions of earlier laws, shall be placed so as to be easily read in a conspicuous place in the engine room or boiler room of the plant operated by the holder of such license. The person in charge of a stationary steam boiler upon which the safety valve is set to blow off at more than twenty-five pounds pressure to the square inch, except boilers upon locomotives, motor

road vehicles, boilers in private residences, boilers in apartment houses of less than five flats, boilers under the jurisdiction of the United States, boilers used for agricultural purposes exclusively, and boilers of less than eight horse power, shall keep a daily record of the boiler, its condition when under steam and all repairs made and work done on it, upon forms to be obtained upon application from the boiler inspection department. These records shall be kept on file and shall be accessible at all times to the members of the boiler inspection department.

SECTION 5. This act shall take effect on the first day of September in the year nineteen hundred and seven. [*Approved May 4, 1907.*]

[CHAPTER 374.]

An Act to authorize the New Bedford and Onset Street Railway Company to manufacture and sell Electricity for Light and Power.

Be it enacted, etc., as follows:

SECTION 1. The New Bedford and Onset Street Railway Company is hereby authorized, with the approval of the board of gas and electric light commissioners, to carry on the business of manufacturing and selling electricity for light and power in the town of Wareham, with all the rights, powers and privileges and subject to all the duties, liabilities and restrictions now or hereafter conferred or imposed by law upon gas and electric light companies.

SECTION 2. This act shall take effect upon its passage. [*Approved May 4, 1907.*]

[CHAPTER 375.]

An Act relative to the Recovery of Damages for Death caused] by the Negligence of Persons or Corporations, or of the Agents or Servants thereof.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter one hundred and seventy-one of the Revised Laws is hereby amended by striking out the word "gross", in the second line, by striking out the word "five", in the sixth line, and inserting in place thereof the word:—ten,— and by striking out the words "one year", in the ninth line, and inserting in place thereof the words:—two years,— so as to read as follows:—*Section 2.* If a person or corporation by his or its negligence, or by the negligence of his or its agents or servants while engaged in his or its business, causes the death of a person who is in the exercise of due care and not in his or its employment or service, he or it shall be liable in damages in the sum of not

less than five hundred nor more than ten thousand dollars to be assessed with reference to the degree of his or its culpability or of that of his or its agents or servants, to be recovered in an action of tort, commenced within two years after the injury which caused the death, by the executor or administrator of the deceased, one-half thereof to the use of the widow and one-half to the use of the children of the deceased; or, if there are no children, the whole to the use of the widow; or, if there is no widow, the whole to the use of the next of kin.

SECTION 2. This act shall take effect upon its passage. [*Approved May 4, 1907.*]

[CHAPTER 394.]

An Act relative to the Penalty for giving False Weight or Measure.

Be it enacted, etc., as follows:

SECTION 1. Whoever, himself or by his servant or agent or as the servant or agent of another person, is guilty of giving false or insufficient weight or measure shall for a first offence be punished by a fine of not more than fifty dollars, for a second offence by a fine of not more than two hundred dollars, and for a subsequent offence by a fine of fifty dollars and by imprisonment for not less than thirty nor more than ninety days.

SECTION 2. All acts and parts of acts inconsistent herewith are hereby repealed. [*Approved May 8, 1907.*]

[CHAPTER 395.]

An Act relative to the Taxation of Business Corporations.

Be it enacted, etc., as follows:

SECTION 1. The tax commissioner, in determining for the purposes of taxation the value of the corporate franchise of any corporation which is required to make returns according to the provisions of section forty-five of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three, shall not take into consideration any debts of such corporation, unless the returns required from it contain a statement duly signed and sworn to, as provided for in said section, setting forth that no part of such debts was incurred for the purpose of reducing the amount of taxes to be paid by it.

SECTION 2. This act shall take effect upon its passage. [*Approved May 8, 1907.*]

[CHAPTER 397.]

An Act to provide for the Appointment of an Electric Light Board in the City of Chicopee.

Be it enacted, etc., as follows:

SECTION 1. The mayor of the city of Chicopee shall appoint, subject to the approval of the board of aldermen, an electric light board consisting of three citizens of the city, who shall not all be members of the same political party and who shall have all the powers which municipal electric light boards have in towns.

SECTION 2. Such appointments shall be made annually in the month of January unless a different mode of appointment is provided for in the charter of the city, and the term of office of the members of said board shall be three years: *provided, however*, that the members first appointed may be appointed at any time after the passage of this act and shall hold office for one year, two years and three years, respectively, as designated by the mayor, from the first day of January next succeeding the time of their appointment. Members of the said board may be removed by the mayor for cause, and vacancies shall be filled by appointment for the residue of the unexpired term, in the same manner in which the original appointments are made. The members of the board shall receive such compensation as the board of aldermen may fix.

SECTION 3. This act shall take effect upon its passage. [*Approved May 9, 1907.*]

[CHAPTER 440.]

An Act to authorize the Webster Electric Company and the Southbridge Gas and Electric Company to consolidate.

Be it enacted, etc., as follows:

SECTION 1. The Southbridge Gas and Electric Company is hereby authorized, upon a vote of its stockholders at a meeting legally called for that purpose, to sell, assign, transfer and convey its locations, contracts, rights, licenses, privileges, franchises and other property to the Webster Electric Company, which is hereby authorized, upon a vote of its stockholders at a meeting legally called for that purpose, to purchase the same; and upon such sale, assignment, transfer and conveyance the said properties shall be held and enjoyed by the said Webster Electric Company in as full and complete a manner as the same are now held and enjoyed by the said Southbridge Gas and Electric Company.

SECTION 2. If the Southbridge Gas and Electric Company shall vote to sell and the Webster Electric Company shall vote to purchase the said properties, the Webster Electric Company shall have authority to change its name to the Webster and Southbridge Gas and Electric Company, and shall have authority, for the sole purpose of effecting such purchase and transfer, to increase its capital stock to an amount not exceeding one hundred and sixty thousand dollars, and to exchange the shares of such increase or any part thereof for shares of the capital stock of the Southbridge Gas and Electric Company upon such terms and conditions as shall have been agreed to by the two corporations voting as aforesaid, and as shall be approved by the board of gas and electric light commissioners: *provided, however*, that the Webster Electric Company shall, upon the transfer and conveyance to it as above named, assume and be responsible for all debts, liabilities and obligations of the Southbridge Gas and Electric Company.

SECTION 3. The stock of the selling corporation received by the purchasing corporation as part of the transaction hereby authorized shall become the property of the purchasing corporation. Such stock shall not be sold, assigned, transferred or conveyed in whole or in part by the purchasing corporation, but shall be held by it to its use; and whenever all the properties of the Southbridge Gas and Electric Company have been transferred to and vested in the Webster Electric Company, and the indebtedness of the Southbridge Gas and Electric Company has been paid, the Southbridge Gas and Electric Company shall be dissolved, in the manner provided by law, upon petition either of the Southbridge Gas and Electric Company, of the consolidated company, or of the board of gas and electric light commissioners.

SECTION 4. The Webster Electric Company is hereby further authorized to carry on the business of furnishing gas and electricity for heat, light and power in the town of Sturbridge: *provided*, that it shall first obtain the consent thereto of the selectmen of the said town. For the above purposes the said company shall have all the rights, powers and privileges pertaining to such corporations.

SECTION 5. This act shall take effect upon its passage, but it shall become void if the said purchase and consolidation shall not have been effected according to the provisions hereof on or before the first day of January in the year nineteen hundred and eight.
[Approved May 22, 1907.]

[CHAPTER 465.]

An Act relative to the Operation and Inspection of Steam Boilers.

Be it enacted, etc., as follows:

SECTION 1. All steam boilers and their appurtenances, except boilers of railroad locomotives, motor road vehicles, boilers in private residences, boilers in public buildings and in apartment houses used solely for heating, and carrying pressures not exceeding fifteen pounds per square inch, and having less than four square feet of grate surface, boilers of not more than three horse power, boilers used for horticultural and agricultural purposes exclusively, and boilers under the jurisdiction of the United States, shall be thoroughly inspected internally and externally at intervals of not over one year, and shall not be operated at pressures in excess of the safe working pressure stated in the certificate of inspection hereinafter mentioned, which pressure is to be ascertained by rules established by the board of boiler rules, to be appointed as hereinafter provided; and shall be equipped with such appliances to insure safety of operation as shall be prescribed by said board. All such boilers installed after January first, nineteen hundred and eight, shall be so inspected when installed. No certificate of inspection shall be granted on any boiler installed after May first, nineteen hundred and eight, which does not conform to the rules of construction formulated by the board of boiler rules.

SECTION 2. Whoever owns, or uses or causes to be used, any such boiler, unless the same is under the periodically guaranteed inspection of insurance companies authorized to insure boilers in this Commonwealth, shall annually report to the chief of the district police the location of such boiler.

SECTION 3. All such boilers shall also be inspected externally at least once each year when in operation, and it shall be the duty of the inspector to observe the pressure of steam carried, and the general condition of each boiler, and to ascertain if the safety valve, and the appliances for indicating the pressure of steam and level of water in the boiler, are in proper working order. No person shall remove or tamper with any safety appliance prescribed by the board of boiler rules, and no person shall in any manner load the safety valve to a greater pressure than that allowed by the certificate of inspection.

SECTION 4. The inspection of boilers and appurtenances shall be made by the boiler inspection department of the district police, under the supervision of the chief inspector of boilers, or by in-

spectors of such insurance companies as have complied with the laws of the Commonwealth and are authorized to insure steam boilers. Inspectors of boilers in the boiler inspection department hereafter appointed shall not be subject to the rules of the civil service commission requiring members of the district police to be of a certain height and weight, but shall be appointed solely on the basis of their ability and competency properly and thoroughly to inspect steam boilers.

SECTION 5. No person shall act as an inspector of boilers which are under the periodically guaranteed inspection of companies that have complied with the laws of this Commonwealth, unless he holds a certificate of competency as hereinafter provided.

SECTION 6. Whoever desires to act as an inspector of boilers, as specified in section five, shall make application upon blanks to be furnished by the chief of the district police. Three members of the boiler inspection department shall act as a board of examiners. The application shall show the total experience of the applicant and shall be accompanied by a letter of request for his examination from the boiler insurance company by whom he is or is to be employed. Wilful falsification in the matter of any statement contained in the application shall be deemed sufficient cause for the revocation of said certificate at any time. The applicant shall be examined as to his knowledge of the construction, installation, maintenance and repair of steam boilers and their appendages, and, if found competent, he shall receive a certificate of competency to inspect steam boilers for the boiler insurance company by whom he is or is to be employed, and the certificate shall continue in force during his employment by said company, unless revoked for incompetency or untrustworthiness. When a person ceases to be employed as an inspector by a boiler insurance company the insurance company shall notify the chief of the district police of the matter, giving the reasons therefor. A period of ninety days shall elapse between the dates of examinations, except in the case of an appeal as hereinafter provided. The certificate of competency shall be revoked for the incompetence or untrustworthiness of the holder thereof, and shall remain revoked until a new certificate is issued. If a certificate is lost by fire or other cause a new certificate shall be issued in its place, upon satisfactory proof of such loss, without re-examination.

SECTION 7. A person who is refused a certificate of competency, or whose certificate is revoked, may appeal from such decision to the chief of the district police, who shall grant a rehearing of the

case by a board of five examiners, no one of whom shall have acted as an examiner in the former instance, whose decision shall be final if approved by the chief of the district police. The applicant shall have the privilege of having one representative of the boiler insurance company by whom he is or is to be employed present during an examination or the hearing of an appeal.

SECTION 8. Any steam boiler insurance company which issues a certificate of inspection signed by an inspector who does not hold a certificate of competency may have its authority to insure steam boilers revoked by the commissioner of insurance for the Commonwealth. Any person in the employ of a steam boiler insurance company who applies for a certificate of competency as an inspector of boilers before this act takes effect shall be authorized to inspect boilers until his application is passed upon by the proper authority.

SECTION 9. The inspectors of the boiler inspection department of the district police shall make reports of all inspections and shall make such recommendations to the chief inspector of boilers as they may deem expedient.

SECTION 10. Every insurance company authorized to insure steam boilers within the Commonwealth shall forward to the chief inspector of boilers, within fourteen days after each internal and external inspection of boilers herein required to be inspected, reports of all boilers so inspected by it. Such reports shall be made on blanks furnished by the chief inspector of boilers, and shall contain all orders made by the company regarding the boilers so inspected.

SECTION 11. Every boiler insurance company shall report immediately to the chief inspector of boilers the name of the owner or user and the location of every boiler herein required to be inspected, upon which they have cancelled or refused insurance, giving the reasons for so doing.

SECTION 12. Boilers and their appurtenances used exclusively for heating purposes, but which are not herein required to be inspected, shall be provided with such appliances to insure safety as shall be prescribed by the board of boiler rules, and it shall be the duty of the boiler inspection department to inspect such boilers upon application of the owner.

SECTION 13. The owner or user of a boiler herein required to be inspected which is not insured by a boiler insurance company, shall, after due notice, prepare the boiler for internal and external inspection, at the appointed time, by drawing the water from the boiler and removing the manhole and handhole plates. The boiler inspection department shall give the owner at least fourteen days'

notice to prepare boilers for this inspection, but shall not be required to give notice of external inspection.

SECTION 14. The owner or user of a boiler inspected by the boiler inspection department shall pay to the inspector five dollars for each boiler internally and externally inspected, and two dollars for each visit for external inspection. The inspector shall give receipts for the same, and shall pay all sums so received to the chief inspector of boilers, who shall pay the same to the treasurer of the Commonwealth.

SECTION 15. If, upon inspection the inspector finds the boiler to be in safe working order, with the fittings necessary to safety, and properly set up, he shall issue to the owner or user thereof a certificate of inspection stating the maximum pressure at which the boiler may be operated, as ascertained by the rules established by the board of boiler rules, and thereupon such owner or user may operate the boiler mentioned in the certificate. If the inspector finds that the boiler is not in safe working condition, or is not provided with fittings necessary to safety, or if the fittings are improperly arranged, he shall withhold his certificate until the boiler and its fittings are put in a condition to insure safety of operation, and the owner or user shall not operate the boiler, or cause it to be operated, until such certificate has been granted.

SECTION 16. Every boiler which has been inspected by the boiler inspection department shall be numbered either by stamping the number upon the boiler or by attaching a numbered metal tag by a seal or otherwise to the boiler or its fittings. No person except a member of the boiler inspection department shall deface or remove any such number or tag.

SECTION 17. Insurance companies engaged in the business of inspecting and insuring steam boilers shall, after each internal and external inspection, if they deem the boiler to be in safe working condition, issue a certificate of inspection stating the maximum pressure at which the boiler may be operated. This maximum pressure shall be determined under the rules established by the board of boiler rules.

SECTION 18. No insurance company shall issue a policy of insurance on a steam boiler for a longer period than three years. If a boiler is insured which has not previously been inspected externally and internally and a certificate of inspection issued, the company so insuring shall forthwith notify the chief of the boiler inspection department of the district police to that effect, and shall inspect such boiler internally and externally within one month after the insurance is effected. No insurance shall be

effected on any boiler installed after May first, nineteen hundred and eight, which does not conform to the rules of construction formulated by the board of boiler rules.

SECTION 19. The certificate of inspection issued by the boiler inspection department, or by an insurance company, shall state the name of the owner or user, the location, size and number of the boiler, the date of inspection and the maximum pressure at which the boiler may be operated, under the signature of the person who made the inspection, and shall also contain such quotations from the statutes as shall be deemed necessary by the board of boiler rules, and shall so be placed as to be easily read in the engine room or boiler room of the plant where the boiler is located, except that the certificate of inspection for a portable boiler shall be kept on the premises and shall be accessible at all times.

SECTION 20. No person shall use, or cause to be used, a steam boiler, excepting boilers upon motor road vehicles, steam fire engines, boilers in private residences, or boilers under the jurisdiction of the United States, unless it is provided with a fusible safety plug made of lead or some other equally fusible material, as specified by the rules to be established by the board of boiler rules.

SECTION 21. The owner or user of any boiler herein required to be inspected shall immediately notify the boiler inspection department, if the boiler is being operated under the inspection of that department, or the insurance company, if it is being operated under its inspection, in case a defect affecting the safety of the boiler is discovered.

SECTION 22. If the insurance on any boiler herein required to be inspected expires, or is cancelled because the insurers deem it unsafe to continue the operation of the boiler, the owner or user shall cease to operate it until it has been put in a safe condition, satisfactory to the insurers, or has been inspected by the boiler inspection department and a certificate of inspection has been issued.

SECTION 23. If, in the judgment of the inspector or of the insurance company, it is advisable to apply a hydrostatic pressure test to a boiler, the owner or user shall prepare the boiler for such test, as directed by the inspector or by the insurance company.

SECTION 24. The governor, within thirty days after the passage of this act, with the consent of the council, shall appoint a board of five persons, to be known as the Board of Boiler Rules, of whom the last four shall be appointed to serve as follows:—Two for a term of two years each and two for a term of three years each. At the expiration of their terms of office their successors shall be

appointed for terms of three years each. The members of the board, other than the chairman hereinafter designated, shall receive for their services the first year in office the sum of five hundred dollars each. Thereafter they shall receive as compensation for their services and reimbursement for their expenses such amount as the governor and council shall order, not exceeding in the aggregate in any one year the sum of one thousand dollars. The board shall be constituted as follows:—The chief inspector of the boiler inspection department of the district police, who shall be its chairman; one member representing the boiler using interests; one member representing the boiler manufacturing interests; one member representing the boiler insurance interests; and one member who is an operating engineer.

SECTION 25. The chief inspector of boilers of the boiler inspection department of the district police shall appoint a clerk, who shall be a stenographer, and who shall also act as secretary of the board of boiler rules, and whose salary shall be twelve hundred dollars a year. The necessary expenses of the board, including those of the secretary of the board, incurred in the discharge of their duty during the first year, shall be paid out of the treasury of the Commonwealth, but shall not exceed the sum of fifteen hundred dollars for that year. The attorney-general of the Commonwealth shall furnish all needed assistance to the board in the framing of the rules hereinafter provided for.

SECTION 26. It shall be the duty of the board of boiler rules to formulate rules for the construction, installation and inspection of steam boilers, and for ascertaining the safe working pressure to be carried on said boilers, to prescribe tests, if they deem it necessary, to ascertain the qualities of materials used in the construction of boilers; to formulate rules regulating the construction and sizes of safety valves for boilers of different sizes and pressures, the construction, use and location of fusible safety plugs, appliances for indicating the pressure of steam and the level of water in the boiler, and such other appliances as the board may deem necessary to safety in operating steam boilers; and to make a standard form of certificate of inspection.

SECTION 27. The rules so formulated shall be submitted to the governor for his approval, and when approved shall have the force of law, and shall be printed and furnished to those requesting them by the boiler inspection department.

SECTION 28. The boiler inspection department of the district police shall enforce the provisions of the preceding sections, and such rules as shall be promulgated by the board of boiler rules with

the approval of the governor. Whoever violates any provision of this act or of the said rules shall be punished by a fine of not less than twenty nor more than five hundred dollars or by imprisonment for not more than six months, or by both such fine and imprisonment. A trial justice shall have jurisdiction of complaints for violation of the provisions of this act, and in such cases may impose a fine of not more than fifty dollars. All members of the boiler inspection department of the district police shall have authority in the pursuance of their duty to enter any premises on which a boiler is situated, and any person who hinders or prevents or attempts to prevent any member of the boiler inspection department from so entering shall be liable to the penalty specified in this section.

SECTION 29. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 30. The last sentence of section four, and sections twenty-four to twenty-seven, inclusive, shall take effect upon the passage of this act. In all other respects the act shall take effect on the first day of October in the year nineteen hundred and seven. But inspectors employed by boiler insurance companies may be examined, and certificates of competency as provided in sections six and seven may be granted at any time after the passage of this act. [*Approved May 29, 1907.*]

[CHAPTER 558.]

An Act to authorize the Millers Falls Water Supply District to purchase and distribute Electricity.

Be it enacted, etc., as follows:

SECTION 1. The Millers Falls Water Supply District, incorporated in the town of Montague by chapter one hundred and fifty of the acts of the year eighteen hundred and ninety-six, the limits of which were extended into the town of Erving by chapter five hundred of the acts of the year nineteen hundred and two, and which was authorized to generate, store and sell electricity for light, heat or power, by chapter two hundred and twenty-one of the acts of the year nineteen hundred and three, is hereby authorized to purchase electricity for light, heat or power, from any person, corporation or municipality, and to convey, distribute, store, sell and use the same.

SECTION 2. This act shall take effect upon its passage. [*Approved June 24, 1907.*]

[CHAPTER 570.]

An Act relative to the Hours of Labor of Laborers, Workmen and Mechanics.
Be it enacted, etc., as follows:

SECTION 1. Section one of chapter five hundred and seventeen of the acts of the year nineteen hundred and six, as amended by section one of chapter two hundred and sixty-nine of the acts of the year nineteen hundred and seven, is hereby further amended by striking out the word "Saturday", in the thirteenth line, and inserting in place thereof the word:—weekly,—and by adding at the end of the section the words:—This section shall not apply to persons employed in any state, county or municipal institution, on the farm, or in the care of the grounds, in the stable, in the domestic or kitchen and dining-room service, or in storerooms and offices,—so as to read as follows:—*Section 1.* Eight hours shall constitute a day's work for all laborers, workmen and mechanics now or hereafter employed by or on behalf of the Commonwealth, or of any county therein, or of any city or town which has accepted the provisions of section twenty of chapter one hundred and six of the Revised Laws. No laborer, workman or mechanic so employed shall be requested or required to work more than eight hours in any one calendar day or more than forty-eight hours in any one week except in cases of extraordinary emergency. Only a case of danger to property, to life, to public safety or to public health shall be considered a case of extraordinary emergency within the meaning of this section. Engineers shall be considered mechanics within the meaning of this act. But in cases where a weekly half-holiday is given the hours of labor upon the other working days of the week may be increased sufficiently to make a total of forty-eight hours for the week's work. Threat of loss of employment or threat to obstruct or prevent the obtaining of employment, or threat to refrain from employing in the future shall be considered requiring, within the meaning of this section. This section shall not apply to persons employed in any state, county or municipal institution, on the farm, or in the care of the grounds, in the stable, in the domestic or kitchen and dining-room service, or in storerooms and offices.

SECTION 2. This act shall take effect upon its passage. [*Approved June 29, 1907.*]

[CHAPTER 577.]

An Act to provide for One Day's Rest in Seven.

Be it enacted, etc., as follows:

SECTION 1. Except in cases of emergency or except at the request of the employee, it shall not be lawful for any person, partnership, association or corporation to require an employee engaged in any commercial occupation, or in the work of any industrial process, or in the work of transportation or communication, to do on the Lord's day the usual work of his occupation, unless such employee is allowed during the six days next ensuing twenty-four consecutive hours without labor.

SECTION 2. This act shall not be construed as authorizing any work on the Lord's day not now authorized by law; nor as applying to farm or personal service, to druggists, to watchmen, to superintendents or managers, to janitors, or to persons engaged in the transportation, sale or delivery of milk, food or newspapers.

SECTION 3. Whoever violates the provisions of this act shall be punished by a fine of not more than fifty dollars for each offence.

SECTION 4. This act shall take effect on the first day of October in the year nineteen hundred and seven. [*Approved June 28, 1907.*]

[CHAPTER 581.]**An Act to prohibit the Publication of Unsigned Political Advertisements and the Making, by Certain Corporations, of Political Contributions.**

Be it enacted, etc., as follows:

SECTION 1. No person shall publish or cause to be published in a newspaper or other periodical, either in its advertising or reading columns, any paid matter which is designed or tends to aid, injure, or defeat any candidate for public office unless the name of the chairman or secretary or the names of two officers of the political or other organization inserting the same, or the name of some voter who is responsible therefor, with his residence and the street and number thereof, if any, appear therein in the nature of a signature. Such matter inserted in reading columns shall be preceded or followed by the word "Advertisement" in a separate line, in type not smaller than that of the body type of the newspaper or other periodical.

SECTION 2. No person shall pay the owner, editor, publisher, or agent of a newspaper or other periodical to induce him editorially

to advocate or oppose any candidate for public office or political principle; and no such owner, editor, publisher, or agent shall accept such payment. This provision shall not apply to the outright purchase of such newspaper or periodical.

SECTION 3. No corporation carrying on the business of a bank, trust, surety, indemnity, safe deposit, insurance, railroad, street railway, telegraph, telephone, gas, electric light, heat, power, canal, aqueduct, or water company, or any company having the right to take or condemn land or to exercise franchises in public ways granted by the Commonwealth or by any county, city or town, and no trustee or trustees owning or holding the majority of the stock of such a corporation, shall pay or contribute in order to aid, promote, or prevent the nomination or election of any person to public office, or in order to aid, promote or antagonize the interests of any political party, or to influence or affect the vote on any question submitted to the voters. No person shall solicit or receive such payment or contribution from such corporation or such holders of stock.

SECTION 4. Any corporation which violates any provision of this act shall be punished by a fine of not more than ten thousand dollars, and any officer, director or agent of a corporation violating any provision of this act, who authorized such violation, or any person who violates, or in any way knowingly aids or abets the violation of, any provision of this act, shall be punished by a fine of not more than one thousand dollars, or by imprisonment for not more than one year.

SECTION 5. This act shall take effect on the first day of October in the year nineteen hundred and seven. [*Approved June 28, 1907.*]

INDEX.

INDEX.

	PAGE
Abington and Rockland, Electric Light and Power Company of, approval of new capital stock,	61
Accidents, electric,	94
" gas,	78
Accounts and returns of municipal plants,	241
Acetylene gas,	10, 117, 121, 123, 128
Aggregates, balance sheets, electric light companies,	151
" " " gas companies,	103
" " " municipalities,	246
" expenses, electric light companies,	150
" " gas companies,	102
" " municipalities,	244, 245
" income, electric light companies,	149
" " gas companies,	102
" " municipalities,	244, 245
Amesbury Electric Light Company, approval of bonds,	73
Amesbury and Salisbury Gas Company, violation of law by,	77
Ammonia, instances of excess of,	12
Appeal from board of aldermen of Haverhill by Haverhill Electric Company, . .	20
" " selectmen of Easthampton by Easthampton Gas Company, . . .	28
" " board of aldermen of Chelsea by Boston Consolidated Gas Company,	34
Arc lamps, number of,	160
Arlington Gas Light Company, approval of bonds,	63
Ashburnham, municipal ownership in,	212
Assessed values, electric light plants,	105, 152
" " gas plants,	104
Attleborough Steam and Electric Company, approval of new capital stock, . .	64
Average price of all gas sold,	120
" " " gas sold by meter,	109, 113
Balance sheets, companies,	iii
" " municipalities,	cxlv
Belmont, municipal plant in,	214
" town of, violation of law by,	77
Blackstone Electric Light Company, petition of selectmen of Blackstone, . .	39
Bonds, approval of new issues of,	50
Boston Consolidated Gas Company, appeal from board of aldermen of Chelsea,	34
" " " " contracts with other companies,	19
" " " " debt payments from sale of real estate,	17
Braintree, municipal plant in,	214
Bridges, J. D., & Co., electric supply by,	4
Brockton Gas Light Company, approval of new capital stock and bonds, . .	75
Cambridge Electric Light Company, approval of new capital stock,	69
Candle power, gas companies,	9, 11
Capacity of electric companies stated in number and sizes of lamps,	155
Cape Light, Heat and Power Company, approval of bonds,	68

	PAGE
Capital, electric light companies,	146
" gas companies,	97
" " " per mile of main,	122
" " " " thousand feet sold,	120
Capital stock, approval of new,	50
Carbons used,	163
Cases pending,	263
Charlestown Gas and Electric Company, violation of law by,	77
Chicopee, municipal plant in,	215
Citizens' Gas, Electric and Power Company of Nantucket, approval of bonds,	53
Clinton Gas Light Company, violation of law by,	77
Coal, carbonized,	124
" per cent. of cost of, from residuals,	124
" used, electric light companies,	163
Commercial arc lights, number,	168
" electric lights, prices,	185
" incandescent lights, number,	168
Complaint meters, gas,	15
Concord, municipal plant in,	217
Connecticut River Power Company,	5
" " " " chartered,	3
Consumers Electric Company, chartered,	3
Consumers, number of, per mile of main, gas companies,	122
Corporate names, electric light companies,	146
" " gas companies,	97
Costs per thousand feet itemized in larger gas companies,	139
Customers, number of electric,	168
Daily output of gas, greatest and least,	118
Danvers, municipal plant in,	219
Dighton, gas supply in,	17
Dividends, amount per thousand feet of gas sold,	107
" electric light companies,	153
" gas companies,	107
Earnings per thousand feet itemized in larger gas companies,	144
Easthampton Electric Company, appeal of Easthampton Gas Company from decision of selectmen in favor of,	28
Easthampton Electric Company, chartered,	3
Easthampton Gas Company, appeal by, from selectmen of Easthampton,	28
" " " approval of new capital stock,	67
Edison Electric Illuminating Company of Boston, approval of new capital stock,	54
" " " " " petition of Charles G. Weld against,	43
Edison Electric Illuminating Company of Brockton, approval of new capital stock,	56
Electric current, sales between companies,	167
Electric light,	146
" " total dynamo capacity,	155
" " companies, list of,	146
" " " boilers,	155
" " " dynamos,	155
" " " engines,	155
" " " kilowatt capacity,	155
" " " " output,	165
" " " power generators,	155
" " " water-power capacity,	155
Electric meter testing,	6

	PAGE
Legislation of the year 1907,	clxxxi
Localities supplied, electric light companies,	146
" " gas companies,	97
Mains, gas companies,	128
Malden and Melrose Gas Light Company, approval of new capital stock,	71
Mansfield, municipal plant in,	227
Marblehead, " " "	228
" town of, violation of law by,	77
Marlborough Electric Company, approval of new capital stock,	65
Marlborough-Hudson Gas Company, violation of law by,	77
Materials used, acetylene gas,	128
" " coal gas,	124
" " oil gas,	128
" " water gas,	126
Merrimac, municipal plant in,	228
Meters, gas, number in use,	132
Meter testing, electric,	6
" " gas,	14
Middleborough, municipal plant in,	229
Mile of main, gas sold per,	122
Millers Falls, municipal plant in,	230
Millers Falls Water Supply District, violation of law by,	77
Montague, gas supply in,	19
Motors in use, electric,	160
Municipal ownership,	207
" " tabular history of,	208
Municipal plants, data from returns of,	241, cxlv
" " aggregate balance sheet of,	246
" " balance sheets of,	cxlv
" " commercial lights and customers in,	250
" " data concerning gas only,	261
" " date when business was begun in each place,	242
" " description of street lights and their operation,	258
" " estimate of cost of street lights in,	259
" " total dynamo capacity,	247
" " list of,	242
" " boilers,	247
" " engines,	247
" " materials used in,	249
" " construction of, outside of works,	248
" " population of cities and towns having,	242
" " prices for commercial electric lights in,	252
" " profit and loss accounts of,	cxlv
" " income and expenses of,	244, 245, cxlv
" " station equipment of,	247
" " tax rate in towns owning,	242
" " total investment in,	242
" " valuation of property in towns having,	242
Municipal statistics,	241
Needham, municipal ownership in,	231
New companies incorporated during the year,	3
New England Gas and Coke Company, contract with Boston Consolidated Gas Company,	20
Nickerson, Victor, gas plants of,	4
Northampton Electric Lighting Company, approval of bonds,	57
Northampton Gas Light Company, approval of new capital stock,	66

	PAGE
North Attleborough, municipal plant in,	232
Norwood, municipal plant in,	233
Norwood Gas Company, chartered,	3
Oil-gas companies,	10, 14, 116, 121, 123, 128
Oil gas, materials used for,	128
Operating accounts, companies,	iii
" " municipalities,	cxlv
Output of gas, greatest and least daily,	118
" of electricity in kilowatts,	165
Peabody, municipal plant in,	234
Pending cases,	263
Pepperell, municipal ownership in,	213
Poles of electric light companies,	168
Population of electric companies' districts,	146
" " gas companies' districts,	97
" " municipal plant districts,	242
Power, electric, prices of,	185
Prepayment gas meters, number in use,	132
Prices for commercial electric lights,	185
" " gas,	108
" " public lamps,	136, 175
Profit and loss accounts, companies,	iii
" " " " municipalities,	cxlv
Public lamps supplied by electric companies,	175
" " " " gas companies,	136
" " " " municipalities,	258, 259
Purity of gas,	8
Quincy Electric Light and Power Company, approval of new capital stock,	52
Rawson Light and Power Company, sale of,	4
Reading, municipal plant in,	235
" town of, violation of law by,	77
Reductions in price of gas,	108
Residuals, ratio of, to cost of coal,	124
Selectmen of Blackstone, petition of, v. Blackstone Electric Light Company,	39
Self-closing gas devices, special report on use of,	clxxi
Sharon, municipal ownership in,	213
Southbridge Gas and Electric Company, consolidation with Webster Electric Company,	4
South Deerfield, supply of electric light in,	4
Springfield Gas Light Company, approval of new capital stock,	62
Stockbridge Lighting Company,	4
" " " approval of new capital stock,	72
Stockholders, electric light companies,	148
" gas companies,	99
Street mains, gas,	128
Sulphur, instances of excess of,	11
Sulphuretted hydrogen, when and where found,	13
Taunton, municipal plant in,	236
Taunton Gas Light Company, supply in Dighton,	16
Taxes paid, electric light companies,	152
" " gas companies,	105
Templeton, municipal plant in,	238
" town of, violation of law by,	77
Town electric plants, data concerning,	241
Turners Falls Company, supply of electricity,	5
Unaccounted-for gas, per cent.,	114

	PAGE
Unaccounted-for gas, per mile of main,	122
Violations of law,	77
Wakefield, municipal plant in,	238
Waltham Gas Light Company, contract with Boston Consolidated Gas Company,	20
Ware Gas Light Company, chartered,	3
Water gas,	126
Webster Electric Company, approval of new capital stock,	57
" " " consolidation of Southbridge Gas and Electric Com- pany with,	4
Webster Electric Company, name changed,	4
Weld, Charles G., petition of, <i>v.</i> Edison Electric Illuminating Company of Boston,	43
Wellesley, municipal plant in,	239
" town of, violation of law by,	77
Westfield, municipal plant in,	240
Westfield River Power and Light Company, chartered,	3
Whitman, municipal ownership in,	213
Wires, electric light,	158
" poles, etc., of municipal plants,	248
Worcester Electric Light Company, purchase of Rawson Light and Power Com- pany,	4
Wrentham, municipal ownership in,	213

35.
23

Mass. Bd of gas & electric light

~~commissioners~~
Annual report for 1907

WITHDRAWN

